

INDIVIDUAL SEAR COME TAX RETURNS 1993

▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

▲ EXEMPTIONS \$ STANDARD DEDUCTIONS

ADJUSTED GROSS INCOME \$ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS \$ ADJUSTMENTS▼

▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

\$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME \$

DIVIDENDS A ROYALTIES \$ CAPITAL GAINS

\$ EARNED INCOME CREDIT ▼ TAX RATES ▲

STATISTICS OF INCOME DIVISION



Department of the Treasury Internal Revenue Service

Individual RECLIVED Income Tax APR 6 7 2004 Returns 1993 GOVERNMEN F DOCUMENTS DEPARTME!

Publication 1304 (Rev. 3-96)

Margaret Milner Richardson Commissioner

Michael P. Dolan Deputy Commissioner

James Donelson Acting Chief Compliance Officer

Daniel F. Skelly Director, Statistics of Income Division

Dave Paris Chief, Individual Statistics Branch This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use tape file, the Individual Tax File, containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. The file is suitable primarily for making national-level estimates.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202)874-0410, or by fax on (202)874-0922.

Suggested Citation:

Internal Revenue Service Statistics of Income-1993 Individual Income Tax Returns Washington, DC 1996



Contents

Section 1 Pag
Introduction and Changes in Law Requirements for Filing 8 Changes in Law 9 The 1979 Income Concept 11 Comparison of Adjusted Gross Income with 1979 Income Concept 16
Section 2
Description of the Sample Domain of Study Sample Design and Selection Data Capture and Cleaning Method of Estimation Sampling Variability and Confidence Intervals Table Presentation 20 21
Section 3
Basic Tables Part 1—Returns Filed and Sources of Income
Section 4
Explanation of Terms
Section 5
1993 Forms and Instructions
Section 6
Index

Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1993. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of nearly 115 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1993.

Table A on the following pages presents selected income and tax items for Tax Years 1989, 1990, 1991, 1992, and 1993, as they appear on the forms and provides the percentage change for each item between 1992 and 1993. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1993, the number of individual tax returns filed increased almost 1.0 million, or 0.9

percent. Adjusted gross income (AGI) grew \$94.2 billion, or 2.6 percent from 1992 to 1993, compared to the 4.8 percent growth recorded from 1991 to 1992. Total tax liability increased 5.4 percent to \$530.3 billion. Several components of AGI showed sizable changes for 1993: taxable interest received decreased 19.2 percent; net capital gain increased 21.6 percent; capital gains distributions reported on Form 1040 increased 41.4 percent; and the self-employed health insurance deduction rose 53.7 percent. In addition, the alternative minimum tax increased 51.3 percent to nearly \$2.1 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1993, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

Michael Parisi and Therese Cruciano were responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Current dollars			1	
ltern .	1989	1990	1991	1992	1993	Percent change, 1992 to 1993	
	(1)	(2)	(3)	(4)	(5)	(6)	
All returns	112,135,673	113,717,138	114,730,123	113,604,503	114,601,819	0.9	
Form 1040 returns	71,563,456	69,270,236	68,992,987	65,870,679	66,358,259	0.7	
Electronically filed returns	†	3,125,950	2,900,257	3,412,727	3,858,800	13.1	
PC returns	na	na	†	2,377,108	2,277,831	-4.2	
Form 1040A returns	20,478,063	25,917,288	26,605,992	28,768,327	27,850,427	-3.2	
Electronically filed returns	†	4,231,641	6,496,237	7,266,419	7,707,100	6.1	
PC returns	na	na	t	1,683,774	1,235,691	-26.6	
Form 1040EZ returns	20,094,154	18,529,614	19,131,143	18,965,496	20,393,132	7.5	
Electronically filed returns	t	1,397,449	1,899,679	1,825,658	2,524,937	38.3	
PC returns	na	na	†	709,339	701,878	-1.1	
Salaries & wages							
Number of returns Amount	95,487,922 2,449,530,553	96,729,912 2,599,401,271	97,066,245 2,674,260,752	96,263,895 2,805,703,266	98,003,356 2,892,120,390	1.8 3.1	
Taxable interest received	2,440,000,000	2,000,401,271	2,074,200,732	2,000,700,200	2,032,120,330	3.1	
Number of returns	69,881,648	70,369,662	70,161,547	67,280,674	65,233,312	-3.0	
Amount	220,015,823	227,083,888	209,411,465	162,343,280	131,140,527	-19.2	
Tax-exempt interest Number of returns	3,730,291	3,916,925	4,128,715	4,453,458	4,691,129	5.3	
Amount,	37,589,693	40,228,405	43,111,140	45,728,471	46,459,032	1.6	
Dividends in AGI							
Number of returns Amount	23,079,592 81,309,036	22,904,441 80,168,536	23,228,826 77,284,498	23,715,100 77,925,720	24,690,816 79,728,631	4.1 2.3	
State income tax refund	61,309,030	00,100,330	77,204,490	77,925,720	79,720,031	2.3	
Number of returns	16,589,028	16,668,283	16,675,610	16,769,415	17,272,312	3.0	
Amount.	9,233,859	10,155,294	10,360,755	10,190,421	11,237,850	10.3	
Alimony received Number of returns .	462,025	466,075	465,461	466,532	418,739	-10.2	
Amount	3,598,148	3,876,235	4,141,841	4,606,142	4,208,182	-8.6	
Business of profession net income, less loss							
Number of returns Amount ,	14,160,696	14,637,591	15,029,325	15,320,466	15,633,049	2.0	
Net capital gain in AGI less loss	132,737,680	141,430,193	141,864,014	154,002,154	155,704,680	1.1	
Number of returns	12,847,743	12,121,524	12,682,215	13,352,724	14,465,599	8.3	
Amount	144,006,237	113,159,105	101,559,040	116,393,768	141,576,763	21.6	
Capital gain distributions reported on Form 1040 Number of returns	2,211,919	2,166,358	2,326,788	3,137,878	3,942,860	25,7	
Amount	1,624,693	1,072,088	1,216,780	1,835,768	2,595,138	41.4	
Sales of property other than capital assets, net							
gain less loss Number of returns	1,771,117	1,691,377	1,605,159	1,684,241	4 705 0 40	4.2	
Amount.	1,058,830	1,471,208	-2,201,504	-2,654,106	1,705,943 -3,825,285	1.3 -44.1	
Total IRA distributions	` '				-,,		
Number of returns .	3,723,152	4,389,748	4,899,292	5,565,393	5,130,514	-7.8	
Amount Taxable IRA distributions in AGI	28,923,395	35,402,867	42,481,367	55,637,677	48,717,807	-12.4	
Number of returns	2,985,214	3,545,474	3,996,947	4,444,823	4,382,772	-1.4	
Amount .	13,875,464	17,554,377	20,627,106	26,273,246	27,080,640	3.1	
Total pensions & annuities Number of returns	17,651,137	17.957.834	18,893,132	18,752,298	18,534,595	4.2	
Amount	196,308,325	214,431,668	239,241,028	262,505,637	270,507,408	-1.2 3.0	
Taxable pensions & annuities in AGI			, ,				
Number of returns Amount	16,816,830 147,358,442	17,014,091 159,294,448	17,907,232	17,676,445	17,441,114	-1.3	
Rents, royalties, partnerships, estates,	147,336,442	139,294,446	176,501,703	186,491,698	194,014,034	4.0	
trusts, etc							
Number of returns Amount	14,238,241 67,980,277	14,341,128 74,970,367	13,872,760 72,092,658	13,593,119	13,778,329	1.4	
Farm net income less loss	07,900,277	74,570,307	72,092,000	101,267,900	110,852,259	9.5	
Number of returns	2,359,718	2,321,153	2,290,908	2,288,218	2,272,407	-0.7	
Amount	-213,939	-433,762	-2,853,007	-2,536,007	-3,666,447	-44.6	
Jnemployment compensation in AGI Number of returns	7,175,322	8,014,136	9.931.421	10,309,533	9,655,286	-6.3	
Amount	12,095,062	15,453,147	23,309,714	31,393,169	27,586,208	-12.1	
Social security benefits (received)							
Number of returns Amount	10,417,916 91,757,049	10,812,582	11,047,907	10,783,342	10,412,635	-3.4	
Taxable social security benefits in AGI	81,757,048	100,038,603	108,292,997	111,289,205	112,359,437	1.0	
Number of returns	4,675,100	5,082,575	5,333,413	5,535,811	5,688,191	2.8	
Amount	17,347,058	19,686,539	21,359,312	23,139,399	24,649,668	6.5	
Foreign earned income exclusion Number of returns	194.017	204,053	222,057	252,629	243,928	-3.4	
Amount.	7,303,049	7,788,924	9,609,690	11,166,790	10,657,053	-3.4 -4.6	

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued¹

	Current dollars								
ltem	1989	1990	1991	1992	1993	Percent change 1992 to 1993			
	(1)	(2)	(3)	(4)	(5)	(6)			
Net operating loss Number of returns Amount	287,962	322,604	328,480	351,037	367,330	4.6			
	32,006,199	35,573,263	40,030,770	42,117,716	44,021,921	4.5			
Other income net gain less loss Number of returns Amount	6,364,065	5,514,420	5,399,836	5,256,347	5,225,702	-0.6			
	18,683,150	18,420,835	24,894,414	21,502,493	19,639,891	-8.7			
Total income, net gain less loss Number of returns	112,082,521	113,680,637	114,659,690	113,475,772	114,524,280	0.9			
Amount Primary taxpayer IRA adjustment Number of returns	3,280,931,125 5,280,531	3,439,401,579 4,761,622	3,499,249,790 4,211,741	3,664,593,805 4,036,901	3,759,964,153 3,998,976	-0.9			
Amount Spouse IRA adjustment Number of returns	7,806,631	7,128,241 2,106,852	6,400,933 1,912,395	6,191,865 1,837,085	6,050,274 1,799,919	-2.3			
Amount. One-half of self-employment tax Number of returns	3,022,063	2,729,979 11,006,093	2,629,244 11,751,761	2,504,195 12,206,670	2,477,126 12,486,990	-1.1 2.3			
Amount Self-employed health insurance	na	9,921,387	10,712,138	11,540,330	11,867,147	2.8			
Number of returns Amount Keogh retirement plan	2,364,511	2,754,040	3,047,949	2,825,883	2,944,725	4.2			
	1,267,834	1,627,356	1,906,288	1,367,088	2,101,234	53.7			
Number of returns Amount Forfeited interest penalty	822,353	824,327	840,087	919,187	947,949	3.1			
	6,326,156	6,777,645	6,912,855	7,592,136	8,160,190	7.5			
Number of returns	1,056,067	906,265	989,496	905,383	691,586	-23.6			
Amount.	312,689	194,925	196,726	153,086	105,227	-31,3			
Alimony paid adjustment Number of returns Amount	600,571	650,896	673,072	680,281	628,100	-7.7			
	4,514,401	4,932,087	5,302,480	5,513,598	5,305,227	-3.8			
Foreign housing deductions Number of returns Amount	2,861	2,684	2,690	3,374	2,479	-26.5			
	23,214	46,488	45,256	52,785	17,248	-67.3			
Other adjustments Number of returns Amount	377,507	135,447	99,191	88,883	103,801	16.8			
	1,269,060	616,124	610,210	549,171	540,601	-1.6			
Total statutory adjustments Number of returns Amount	9,926,729	16,648,032	16,990,443	17,170,925	17,179,519	0.1			
	24,572,969	33,974,231	34,716,128	35,464,254	36,624,273	3.3			
Adjusted gross income or loss (AGI) Amount Total itemized deductions	3,256,358,156	3,405,427,348	3,464,533,661	3,629,129,550	3,723,339,880	2.6			
Number of returns	31,972,317	32,174,938	32,489,919	32,540,614	32,821,464	0.9			
Amount.	430,977,999	458,485,055	467,697,873	481,945,631	490,403,708	1.8			
Total standard deduction Number of returns Amount	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0			
	309,431,034	331,456,520	351,076,010	366,533,607	382,134,445	4.3			
Basic standard deduction Number of returns Amount	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0			
	299,978,991	320,840,806	340,096,951	355,222,745	370,905,395	4.4			
Additional standard deduction Number of returns Amount	10,551,521	10,954,167	11,038,416	10,643,118	10,547,983	-0.9			
	9,452,043	10,615,715	10,979,059	11,310,862	11,229,050	-0.7			
AGI less deductions Number of returns Amount	101,662,455	102,922,034	103,213,145	102,105,105	102,468,642	0.4			
	2,574,191,179	2,679,179,450	2,717,651,867	2,853,414,748	2,925,681,033	2.5			
Number of exemptions	223,756,252	227,549,246	231,296,627	230,547,002	232,920,023	1.0			
Exemption amount.	447,129,806	465,985,366	491,084,150	523,042,222	540,540,132				
Taxable income Number of returns Amount	92,313,789	93,148,332	92,717,816	90,717,400	90,831,069	0.1			
	2,173,345,881	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706	2.4			
Tax from table, rate schedules, etc Number of returns Amount	92,211,584 436,473,269	93,078,537 452,155,839	92,622,506 453,843,011	90,623,988 481,900,611	90,737,061 508,359,262	0.1 5.5			
Additional taxes Number of returns Amount	231,193	152,343	150,801	121,579	73,274	-39.7			
	1,766,869	971,740	659,653	730,262	534,701	-26.8			
Income tax before credits Number of returns Amount	92,246,065	93,089,368	92,635,791	90,633,192	90,754,509	0.1			
	438,240,138	453,127,579	454,502,664	482,630,873	508,893,963	5.4			
Child care credit Number of returns, Amount	6,028,094 2,439,471	6,143,590 2,549,004	5,896,435 2,520,549	5,980,219 2,527,188	6,090,070 2,559,319	1.8			
Credit for elderly or disabled Number of returns Amount	319,758 64,490	339.818 61,898	285,085 57,083	2,327,188 240,144 51,120	2,559,519 223,053 49,019	-7.1 -4.1			
Minimum tax credit Number of returns Amount	39,869	33,609 214,226	32,154 169,331	63,316	60,158	-5.0			

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Current dollars							
item	1989	1990	1991	1992	1993	Percent change, 1992 to 1993		
	(1)	(2)	(3)	(4)	(5)	(6)		
Foreign tax credit								
Number of returns. Amount	641,557 1,311,742	772,143	874,583	1,068,776 2,047,275	1,292,596 2,217,865	20.9 8.3		
General business credit	1,311,742	1,682,307	1,824,334	2,047,273	2,217,000	6.3		
Number of returns	332,419	262,573	259,625	252,151	255.132	1.2		
Amount	593,192	616,288	522,507	574,633	578,304	0.6		
Total credits ²								
Number of returns	7,363,358	7,547,409	7,360,137	7,627,557	7,928,776	3.9		
Amount	4,751,606	5,214,375	5,204,348	5,690,280	5,858,492	3.0		
Income tax less credits ¹ Number of returns	91,654 173	92,523,796	92,088,147	90,075,274	90,175,136	0.1		
Amount .	433,488,532	447,913,204	449,297,085	476,940,593	503,035,471	5.5		
Self-employment tax	100,100,002	111,010,201	, , , , , , , , , , , , , , , , , , , ,			0.0		
Number of returns	11,587,550	11,615 984	12,084,845	12,243,336	12,501,349	2.1		
Amount .	18,403,176	20,859,584	21,967,799	23,154,833	23,753,616	2.6		
Alternative minimum tax								
Number of returns	117,483	132,103	243,672	287,183	334,615	16.5		
Amount	831,012	830,313	1,213,426	1,357,063	2,052,790	51.3		
Recapture taxes Number of returns	121,380	50,739	11,500	4,433	9,699	118.8		
Amount	91,608	66,023	26,956	27,583	30,014	8.8		
Social security, Medicare tax on tip income		· ·	·	i i	· · · · · · · · · · · · · · · · · · ·			
not reported								
Number of returns .	158,652	227,866	279,781	306,218	280,979	-8.2		
Amount	20,876	32,854	45,410	67,478	37,372	-44.6		
Tax on qualified retirement plans Number of returns	2,080,968	2,442,179	3,029,160	3,045,980	2,673,956	-12.2		
Amount	975,572	1,195,718	1,442,380	1,524,638	1,392,898	-8.6		
Advanced earned income credit payments		1,100,110	7, 7, 12,000	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,002,000	0.0		
Number of returns.	6,336	8,009	26,086	27,599	35,196	27.5		
Amount	1,657	2,367	6,743	15,396	10,316	-33.0		
Total tax liability 1.3								
Number of returns	94,011,751	95,103,483	94,848,722	93,088,694	93,330,455	0.3		
Amount	453,833,349	470,909,018	474,008,060	503,095,005	530,328,396	5.4		
Income tax withheld Number of returns	95,828,144	97,747,178	98,755,763	97,535,602	98,688,932	1.2		
Amount	362,405,397	386,525,674	397,605,848	407,463,612	426,405,232	4.6		
Estimated tax payments	1	,		,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Number of returns	12,660,900	12,805,826	12,658,218	12,783,008	12,379,549	-3.2		
Amount	88,108,845	91,607,397	92,576,548	113,747,377	116,326,360	2.3		
Earned income credit								
Number of returns Amount	11,695,876 6,575,661	12,554,681 7,511,502	13,664,555 11,104,993	14,096,575 13,027,917	15,117,389 15,536,762	7.2		
Payment with an extension request	0,575,001	7,511,502	11,104,555	13,027,817	13,330,702	19.3		
Number of returns	1,286,619	1,304,663	1,113,929	1,152,117	1,167,281	1.3		
Amount	17,416,394	16,704,169	14,563,609	9,947,890	11,830,005	18.9		
Excess social security tax withheld								
Number of returns	932,845	931,283	807,036	932,687	897,355	-3.8		
Amount	844,233	905,327	770,807	846,175	925,295	9.4		
Other payments Form 2439								
Number of returns	78,141	47, 7 99	47,368	33,198	51,004	53.6		
Amount	47,712	33,975	56,313	109,013	63,897	-41.4		
Form 4136				· ·	· ·			
Number of returns	751,328	682,348	642,657	638,306	584,651	-8.4		
Amount	141,777	145,124	149,940	171,046	155,319	-9.2		
Total payments 1.4 Number of returns	104,335,240	106,138,534	106.827.617	106,046,359	107 105 706	1.0		
Amount	475,560,024	503,463,897	516,828,059	545,313,031	107,125,726 579,499,432	1.0 6.3		
Overpayment total	4,0,000,024	000, 100,001	010,020,000	040,010,001	075,455,452	0.5		
Number of returns	80,908,202	83,507,580	85,564,104	80,991,052	82,403,149	1.7		
Amount	81,252,232	88,479,352	95,269,292	92,047,931	98,875,046	7.4		
Overpayment refunded								
Number of returns	78,271,544	80,514 484	82,402,017	77,840,969	79,275,446	1.8		
Amount	71,735,083	78,103,385	84,043,194	78,879,540	84,776,869	7.5		
Refund credited to next year Number of returns	3,753,154	4,394,058	4,643,125	4,863,373	4,624,588	4.9		
Amount	9,517,149	10,375,966	11,226,098	13,168,391	14,098,178	7.1		
Tax due at time of filing	3,000,000		,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Number of returns .	28,044,448	26,986,948	25,567,640	29,035,574	28,637,871	-1,4		
Amount	60,156,928	56,561,150	53,046,236	50,411,381	50,330,900	-0.2		
Tax penalty		0.700.000	0.700.007					
Number of returns	3,569,721	3,792,027	3,798,637 596,943	4,555,184	4,972,115	9.2		

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued¹

	Constant 1990 dollars ⁵								
ltem	1989	1990	1991	1992	1993	Percent change, 1992 to 1993			
	(7)	(8)	(9)	(10)	(11)	(12)			
All returns.	112,135,673	113,717,138	114,730,123	113,604,503	114,601,819	0.9			
Form 1040 returns	71,563,456	69,270,236	68,992,987	65,870,679	66,358,259	0.7			
Electronically filed returns	†	3,125,950	2,900,257	3,412,727	3,858,800	13.1			
PC returns	na	na	†	2,377,108	2,277,831	-4.2			
Form 1040A returns	20.478.063	25,917,288	26,605,992	28,768,327	27.850.427	-3.2			
Electronically filed returns	† ·	4,231,641	6,496,237	7,266,419	7,707,100	6.1			
PC returns	na	na	t	1,683,774	1,235,691	-26.6			
Form 1040EZ returns	20,094,154	18,529,614	19,131,143	18,965,496	20,393,132	7.5			
Electronically filed returns	†	1,397,449	1,899,679	1,825,658	2,524,937	38.3			
PC returns	na	na	†	709,339	701,878	-1.1			
Salaries & wages		114	'	100,000	701,070	*1.1			
Number of returns	95,487,922	96,729,912	97,066,245	96,263,895	98,003,356	1.8			
Amount.	2,581,170,235	2,599,401,271	2,566,469,052	2,614,821,310	2,614,937,061	0.0			
Taxable interest received Number of returns	69,881,648	70,369,662	70,161,547	67.280.674	65,233,312	-3.0			
Amount .	231,839,645	227,083,888	200,970,696	151,298,490	118,571,905	-3.0			
Tax-exempt interest									
Number of returns Amount	3,730,291 39,609,792	3,916,925	4,128,715	4,453,458	4,691,129	5.3			
Dividends in AGI	39,009,792	40,228,405	41,373,455	42,617,401	42,006,358	-1.4			
Number of returns	23,079,592	22,904,441	23,228,826	23,715,100	24,690,816	4.1			
Amount	85,678,647	80,168,536	74,169,384	72,624,157	72,087,370	-0.7			
State income tax refund Number of returns	16.589.028	16,668,283	16,675,610	16,769,415	47 070 240	3.0			
Amount	9,730,094	10,155,294	9,943,143	9,497,130	17,272,312 10,160,805	7.0			
Alimony received		, ,	7,0 .0,1 .0	,,	10,100,000	1			
Number of returns.	462,025	466,075	465,461	466,532	418,739	-10.2			
Amount.	3,791,515	3,876,235	3,974,895	4,292,770	3,804,866	-11.4			
Business or profession net income, less loss Number of returns	14,160,696	14,637,591	15,029,325	15,320,466	15,633,049	2.0			
Amount	139,871,106	141,430,193	136,145,887	143,524,841	140,781,808	-1.9			
Net capital gain in AGI less loss					:				
Number of returns Amount.	12,847,743	12,121,524	12,682,215	13,352,724	14,465,599	8.3			
Capital gain distributions reported on Form 1040	151,745,244	113,159,105	97,465,489	108,475,087	128,007,923	18.0			
Number of returns	2,211,919	2,166,358	2,326,788	3,137,878	3,942,860	25.7			
Amount	1,712,005	1,072,088	1,167,735	1,710,874	2,346,418	37.1			
Sales of property other than capital assets, net gain less loss									
Number of returns	1,771,117	1,691,377	1,605,159	1,684,241	1,705,943	1.3			
Amount.	1,115,732	1,471,208	-2,112,768	-2,473,538	-3,458,666	-39.8			
Total IRA distributions									
Number of returns Amount	3,723,152 30,477,761	4,389,748 35,402,867	4,899,292 40,769,066	5,565,393 51,852,448	5,130,514 44,048,650	-7.8 -15.1			
Taxable IRA distributions in AGI	30,477,701	33,402,607	40,769,000	31,032,440	44,046,030	+15.1			
Number of returns	2,985,214	3,545,474	3,996,947	4,444,823	4,382,772	-1.4			
Amount	14,621,142	17,554,377	19,795,687	24,485,784	24,485,208	0.0			
Total pensions & annuities Number of returns	17,651,137	17,957,834	18,893,132	18,752,298	18,534,595	-1.2			
Amount	206,858,087	214,431,668	229,597,916	244,646,446	244,581,743	0.0			
Taxable pensions & annuities in AGI									
Number of returns Amount	16,816,830	17,014,091	17,907,232	17,676,445	17,441,114	-1.3			
Rents, royalties, partnerships, estates,	155,277,600	159,294.448	169,387,431	173,804,006	175,419,561	0.9			
trusts, etc									
Number of returns	14,238,241	14,341,128	13,872,760	13,593,119	13,778,329	1.4			
Amount Farm net income less loss	71,633,590	74,970,367	69,186,812	94,378,285	100,228,082	6.2			
Number of returns	2,359,718	2,321,153	2,290,908	2,288,218	2,272,407	-0.7			
Amount	-225,436	-433,762	-2,738,011	-2,363,473	-3,315,052	-40.3			
Unemployment compensation in AGI									
Number of returns Amount	7,175,322 12,745,060	8,014,136 15,453,147	9,931,421 22,370,167	10,309,533 29,257,380	9,655,286 24,942,322	-6.3 -14.7			
Social security benefits (received)	12,740,000	10,400,147	22,370,107	20,207,000	24,342,322	14.7			
Number of returns	10,417,916	10,812,582	11,047,907	10,783,342	10,412,635	-3.4			
Amount Taxable social security benefits in AGI	96,688,144	100,038,603	103,928,020	103,717,805	101,590,811	-2.1			
Number of returns	4,675,100	5,082,575	5,333,413	5,535,811	5,688,191	2.8			
Amount.	18,279,302	19,686,539	20,498,380	21,565,144	22,287,222	3.3			
Foreign earned income exclusion									
Number of returns Amount	194,017 7,695,521	204.053 7.788,924	222,057 9,222,351	252,629 10,407,074	243,928 9,635,672	-3.4 -7.4			

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

N			Constant 1990 dollars			Porcent shanes	
ltem	1989	1990	1991	1992	1993	Percent change, 1992 to 1993	
	(7)	(8)	(9)	(10)	(11)	(12)	
Net operating loss	207.000	202.224	920 400	254 027	267.220	4.6	
Number of returns Amount	287,962 33,726,237	322,604 35,573,263	328,480 38,417,246	351,037 39,252,298	367,330 39,802,822	4.6 1.4	
Other income, net gain less loss	10,100,000	,,	1				
Number of returns	6,364,065	5,514 420	5,399,836	5,256,347	5,225,702	-0.6	
Amount Total income, net gain less loss	19,687 197	18,420,835	23,890,992	20,039,602	17,757,587	-11.4	
Number of returns	112,082,521	113,680,637	114,659,690	113,475,772	114,524,280	0.9	
Amount.	3,457,250,922	3,439,401,579	3,358,205,173	3,415,278,476	3,399,605,925	-0.5	
Primary taxpayer IRA adjustment Number of returns	5.280,531	4,761,622	4,211,741	4,036,901	3.998.976	-0.9	
Amount	8,226,165	7 128,241	6,142,930	5,770,610	5,470,410	-5.2	
Spouse IRA adjustment							
Number of returns	2,372,984	2,106,852	1,912,395	1,837,085	1,799,919	-2.0	
Amount. One-half of self-employment tax	3.184,471	2,729,979	2,523,267	2,333,826	2,239,716	-4.0	
Number of returns .	na	11,006,093	11,751,761	12,206,670	12,486,990	2.3	
Amount.	na	9,921,387	10,280,363	10,755,200	10,729,789	-0.2	
Self-employed health insurance Number of returns	2,364,511	2,754,040	3.047,949	2,825,883	2,944,725	4.2	
Amount	1,335,968	1,627,356	1,829,451	1,274,080	1,899,850	49.1	
Keogh retirement plan	,,000,000	.,021,000	,,020,701	1,274,000	1,550,000		
Number of returns	822,353	824 327	840,087	919,187	947,949	3.1	
Amount	6,666,129	6,777,645	6,634,218	7,075,616	7,378,110	4.3	
Forfeited interest penalty Number of returns	1,056,067	906,265	989,496	905,383	691,586	-23.6	
Amount	329,493	194,925	188,797	142,671	95,142	-33.3	
Alimony paid adjustment							
Number of returns Amount	600,571 4,757,008	650,896 4,932,087	673,072 5,088,752	680,281 5,138,488	628,100 4,796,769	-7.7 -6.7	
Foreign housing deductions	4,757,000	4,552,007	5,000,732	5,150,400	4,730,703	-0.1	
Number of returns	2,861	2,684	2,690	3,374	2,479	-26.5	
Amount Other advistments	25,651	51,368	50,007	58,326	15,595	-73.3	
Other adjustments Number of returns	377.507	135,447	99.191	88.883	103,801	16.8	
Amount	1,402,276	680,800	674,265	606,819	488,789	-19.5	
Total statutory adjustments							
Number of returns Amount	9,926,729 25,893,540	16,648,032 33,974,231	16,990,443 33,316,821	17,170,925 33,051,495	17,179,519 33,114,171	0.1	
Adjusted gross income or loss (AGI)	25,095,540	33,974,231	33,310,621	33,031,483	33,114,171	0.2	
Amount	3,431,357,383	3,405,427,348	3,324,888,350	3,382,226,980	3,366,491,754	-0.5	
Total itemized deductions		00.474.000					
Number of returns Amount	31,972,317 454 139,093	32,174,938 458,485,055	32,489,919 448,846,327	32,540,614 449,157,158	32,821,464 443,402,991	0.9 -1.3	
Total standard deduction	404 100,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	440,040,027	410,101,100	, 10, 102,00		
Number of returns	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1,0	
Amount	326,060,099	331,456,520	336,925,154	341,597,024	345,510,348	1.1	
Basic standard deduction Number of returns	79.338.895	80,620,774	81,304,774	80,072,236	80,840,916	1.0	
Amount.	316,100,096	320,840,806	326,388,629	331,055,680	335,357,500	1.3	
Additional standard deduction						•	
Number of returns Amount	10,551 521 9,960,003	10,954,167 10,615,715	11,038,416 10,536,525	10,643,118 10,541,344	10,547,983 10,152,848	-0.9 -3.7	
AGI less deductions	0,000,000	10,010,110	10,000,020	, , , , , , , , ,	10,102,010		
Number of returns	101,662,455	102,922,034	103,213,145	102,105,105	102,468,642	0,4	
Amount	2,712,530,220	2,679,179,450	2,608,111,197	2,659,286,811	2,645,281,223	-0.5	
Number of exemptions Exemption amount	223,756,252 2,712,530,220	227,549,246 465,985,366	231,296,627 471,289,971	230,547,002 487,457,802	232,920,023 488,734,297	1.0	
Taxable income	2,712,550,220	400,500,500	471,200,071	701,737,002	400,704,287	0.5	
Number of returns	92,313,789	93,148,332	92,717,816	90,717,400	90,831,069	0.1	
Amount	2,290,143,183	2,263,661,230	2,192,022,970	2,232,708,208	2,218,393,043	-0.6	
Tax from table rate schedules, etc Number of returns	92,211,584	93,078,537	92.622.506	90.623.988	90,737,061	0.1	
Amount	459,929,683	452,155,839	435,549,915	449,115,201	459,637,669	2.3	
Additional taxes							
Number of returns Amount	231,193	152,343 971,740	150,801 633,064	121,579	73,274	-39.7	
Income tax before credits	1,861,822	3/1,/40	000,004	680,580	483,455	-29.0	
Number of returns	92,246,065	93,089,368	92,635,791	90,633,192	90,754,509	0.1	
Amount	461,791,505	453,127,579	436,182,979	449,795,781	460,121,124	2.3	
Child care credit Number of returns	6,028,094	6,143,590	5,896,435	5,980,219	6,090,070	1.8	
Amount	2,570,570	2,549,004	2,418,953	2,355,254	2,314,032	-1.8	
Credit for elderly or disabled							
Number of returns	319,758	339,818	285,085 54 782	240,144 47,642	223,053 44,321	-7.1 -7.0	
Amount	67 956						
Amount Minimum tax credit	67,956	61.898	54 762	47,042	14,021	-7.0	
Amount Minimum tax credit Number of returns Amount	67,956 39 869 266 168	33,609 214 226	32,154 1ò2 506	63,316 264,641	60,158 231,772	-5.0 -12.4	

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Constant 1990 dollars	,		
ltern	1989	1990	1991	1992	1993	Percent change, 1992 to 1993
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns	641,557	772,143	874,583	1,068,776	1,292,596	20.9
Amount General business credit	1,382,236	1,682,307	1,750,800	1,907,992	2,005,303	5.1
Number of returns	332,419	262,573	259,625	252,151	255,132	1.2
Amount	625,071	616,288	501,446	535,539	522,879	-2.4
Total credits ²						
Number of returns Amount	7,363,358 5,006,961	7,547,409 5,214,375	7,360,137 4,994,576	7,627,557	7,928,776	3.9
Income tax less credits¹	3,000,901	5,214,575	4,554,570	5,303,150	5,297,009	-0.1
Number of returns	91,654,173	92,523,796	92,088,147	90,075,274	90,175,136	0.1
Amount.	456,784,544	447,913,204	431,187,222	444,492,631	454,824,115	2.3
Self-employment tax	44 507 550	44.045.004	10.001.015			
Number of returns Amount	11,587,550 19,392,177	11,615,984 20,859,584	12,084,845 21,082,341	12,243,336 21,579,527	12,501,349 21,477,049	2.1 -0.5
Alternative minimum tax	10,002,171	20,035,304	21,002,041	21,578,527	21,477,049	-0,5
Number of returns	117,483	132,103	243,672	287,183	334,615	16.5
Amount	875,671	830,313	1 164,516	1,264,737	1,856,049	46.8
Recapture taxes	101.000	50.700				
Number of returns Amount.	121,380 96,531	50,739 66,023	11,500 25,869	4,433 25,706	9,699 27,137	118.8 5.6
Social security, Medicare tax on tip income	50,551	00,023	25,009	25,700	21,131	5.6
not reported						
Number of returns	158,652	227,866	279,781	306,218	280,979	-8.2
Amount	21,998	32,854	43,580	62,887	33,790	-46.3
Tax on qualified retirement plans Number of returns	2,080,968	2,442,179	3,029,160	3,045,980	2.673.956	-12.2
Amount	1,028,000	1,195,718	1,384,242	1,420,911	1,259,401	-12.2
Advanced earned income credit payments	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,	1,00 1,2 12	1,120,011	,,200,101	''''
Number of returns	6,336	8,009	26,086	27,599	35,196	27.5
Amount	1,746	2,367	6,471	14,349	9,327	-35.0
Total tax liability 1,3 Number of returns	04.044.754	05 400 400	04.040.700	00 000 004	00 000 455	
Amount	94,011,751 478,222,707	95,103,483 470,909,018	94,848,722 454,902,169	93,088,694 468,867,665	93,330,455 479,501,262	0.3 2.3
Income tax withheld	470,222,707	470,505,070	434,802,103	400,007,003	475,501,202	2.3
Number of returns	95,828,144	97,747,178	98,755,763	97,535,602	98,688,932	1.2
Amount	381,881,346	386,525,674	381,579,509	379,742,416	385,538,184	1.5
Estimated tax payments	40 000 000					
Number of returns Amount	12,660,900 92,843,883	12,805,826 91,607,397	12,658,218 88,845,056	12,783,008 106,008,739	12,379,549 105,177,541	-3.2 -0.8
Eamed income credit ¹	32,043,003	81,007,387	00,043,030	100,000,739	103,177,341	-0.0
Number of returns	11,695,876	12,554,681	13,664,555	14,096,575	15,117,389	7.2
Amount.	6,929,042	7,511,502	10,657,383	12,141,582	14,047,705	15.7
Payment with an extension request						
Number of returns Amount	1,286,619 18,352,365	1,304,663	1,113,929	1,152,117	1,167,281	1.3
Excess social security tax withheld	10,352,363	16,704,169	13,976,592	9,271,100	10,696,207	15.4
Number of returns	932,845	931,283	807,036	932,687	897,355	-3.8
Amount,	889,603	905,327	739,738	788,607	836,614	6.1
Other payments						-
Form 2439 Number of returns	78,141	47.700	47.200	22.400	54.004	F5.0
Amount	50,276	47,799 33,975	47,368 54,043	33,198 101,596	51,004 57,773	53.6 -43,1
Form 4136		00,070	0,,040	101,000	0,,,,,	
Number of returns	751,328	682,348	642,657	638,306	584,651	-8.4
Amount.	149,396	145,124	143,896	159,409	140,433	-11.9
Total payments ^{1,4} Number of returns	104 225 240	106 129 524	400 007 047	400 040 250	407 405 700	1.0
Amount	104,335,240 501,116,991	106,138,534 503,463,897	106,827,617 495,996,218	106,046,359 508,213,449	107,125,726 523,959,703	1.0 3.1
Overpayment, total			,,			
Number of returns	80,908,202	83,507,580	85,564,104	80,991,052	82,403,149	1.7
Amount	85,618,790	88,479,352	91,429,263	85,785,583	89,398,776	4.2
Overpayment refunded Number of returns	70 074 544	80 F44 404	92 402 047	77.040.000	70.075.440	4.0
Amount	78,271,544 75,590,182	80,514,484 78,103,385	82,402,017 80,655,656	77,840,969 73,513,085	79,275,446 76,651,780	1.8 4.3
Refund credited to next year	. 5,555,752	. 5, 100,000	00,000,000	70,010,000	, 0,001,100	4.5
Number of returns	3,753,154	4,394,058	4,643,125	4,863,373	4,624,588	4.9
Amount.	10,028,608	10,375,966	10,773,607	12,272,499	12,746,996	3.9
Tax due at time of filing	20.044.440	20,000,040	05 507 040	00.005.53	00 007 07	
Number of returns Amount	28,044,448 63,389,808	26,986,948 56,561,150	25,567,640 50,908,096	29,035,574 46,981,716	28,637,871 45,507,143	-1.4 -3.1
Tax penalty	00,000,000	30,301,130	30,300,030	46,981,716	45,507,143	-3.1
Number of returns	3,569,721	3,792,027	3,798,637	4,555,184	4,972,115	9.2
Amount	665,301	636,676	572,882	541,916	566,808	4.6

All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3

Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here

Total tax liability includes the values for "other taxes" not tabulated here

Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3

Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59, based on 1990=100

1993 CPI-U = 144.5, 1992 CPI-U = 140.3, 1991 CPI-U = 136

na Not applicable

Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$6,050
		65 or older	\$6,950
Single (including divorced and			
legally separated)	Head of household	under 65	\$7,800
		65 or older	\$8,700
Married with a child and living	Head of household	under 65	\$7,800
apart from spouse during the last	riodd o'r rioddorfold	65 or older	\$8,700
six months of 1993			
		under 65 (both spouses)	\$10,900
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$11,600
the end of 1993 (or on the date		65 or older (both spouses)	\$12,300
spouse died)	Married, separate return	any age	\$2,350
Married, not living with spouse at the end of 1993 (or on the date spouse died)	Married, joint or separate return	any age	\$2,350
	Single	under 65	\$6,050
		65 or older	\$6,950
Widowed in 1991 or 1992 and not	Head of household	under 65	\$7,800
remarried in 1993		65 or older	\$8,700
	Qualifying widow(er) with	under 65	\$8,550
	dependent child	65 ar older	\$9,250

Requirements for Filing

The filing requirements for Tax Year 1993 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1993 if he or she:

- 1. was liable for any of the following taxes:
- social security or Medicare tax on unreported tip income;
- uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- alternative minimum tax:
- tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- tax from the recapture of investment credit or low-income housing credit;
- recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,350 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a student.

1. Single dependents under 65 must file a return if-

Unearned

income was: \$1 or more and

The total of that income plus earned income was:

more than \$600

more than \$3,700

\$0

- 2. Single dependents 65 or older or blind must file a return if-
- Earned income was more than \$4,600 (\$5,500 if 65 or older and blind), or
- Unearned income was more than \$1,500 (\$2,400 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,700) or \$600, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind)
- 3. Married dependents under 65 must file a return if-
- · Earned income was more than \$3,100, or
- · Unearned income was more than \$0 and gross income was more than \$600, or
- · Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- 4. Married dependents 65 or older or blind must file a return if-
- Earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or
- · Unearned was more than \$1,300 (\$2,000 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,100) or \$600, whichever is larger, plus \$700 (\$1,400 if 65 or older and blind), or
- · Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions
- 2. received any advance earned income credit (AEIC) payments.
- 3. had net earnings from self-employment of at least \$400; and
- 4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1993 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Tax Rates

Two new tax brackets of 36 and 39.6 percent were created in August 1993. The new tax rates applied to all of Tax Year 1993. For 1992, there were only three rates: 15, 28 and 31 percent.

Alternative Minimum Tax

The basic alternative minimum tax rate increased from 24 to 26 percent for 1993. Alternative minimum taxable income in excess of the first \$175,000 (\$87,500 if married filing separately) was taxed at a new rate of 28 percent. The maximum rate for alternative minimum taxable income for 1992 was 24 percent.

Deferral of Additional 1993 Taxes

Taxpayers who owed additional 1993 taxes due to the retroactive tax rate increases were permitted the option of deferring payment of two-thirds of the tax owed that was in excess of the tax that would have been owed at the 31 percent rate.

Earned Income Credit

If a taxpayer's "earned income" and adjusted gross income for 1993 were both less than \$23,050, and a qualifying child lived with him or her, the taxpayer may have been allowed to claim the earned income credit. The income eligibility level, which was \$22,370 for 1992, was adjusted to reflect inflation.

The basic credit for 1993 could be as much as \$1,434 for one qualifying child, and as much as \$1,511 for two or more qualifying children, compared to \$1,324 and \$1,384, respectively, for 1992. The maximum amount of the health insurance credit was \$465, an increase of \$14 over 1992. The maximum amount of the extra credit for a child born in 1993 was \$388, compared to \$376 for 1992.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,350 deduction for each exemption to which he or she was entitled for 1993, an increase

over the \$2,300 allowed for 1992. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$105,250 to \$108,450 for single filers; \$157,900 to \$162,700 for married persons filing jointly and surviving spouses; \$131,550 to \$135,600 for heads of household; and \$78,950 to \$81,350 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$230,950 for single filers; \$285,200 for married persons filing jointly and surviving spouses; \$258,100 for heads of household; and \$142,600 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Itemized Deductions

If a taxpayer's AGI was greater than \$108,450 (\$54,225 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$105,250 (\$52,625) for 1992, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the amount of AGI in excess of the limitation threshold.

Self-EmployedHealthInsuranceDeduction

The Omnibus Budget Reconciliation Act of 1993 extended the provision that allowed self-employed persons, or owners of more than 2 percent of the outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. For 1992, taxpayers had to file an amended return if they wished to take advantage of the extension of the provision which retroactively included the period from July 1, 1992 through December 31, 1993, but amended returns were not reflected in the 1992 estimates.

Self-employment Tax

The ceilings on taxable "self-employment income" were raised for 1993, to \$57,600 for self-employment tax, and \$135,000 for Medicare tax. The limits were \$55,500 and \$130,200, respectively, for 1992. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Standard Deduction

The standard deduction increased for 1993 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,600 to \$3,700; for married persons filing jointly or surviving spouses, from \$6,000 to \$6,200; for married persons filing separately, from \$3,000 to \$3,100; and for heads of household, from \$5,250 to \$5,450. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$700 or \$900 depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual

Figure 3.-Calculation of the 1979 Income Concept for 1993

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- interest¹
- dividends¹
- alimony received¹
- capital gains reported on Schedule D, and allowable losses¹
- other gains or losses (Form 4797)¹
- · net business income or loss1
- · net farm income or loss1
- · net royalty income or loss1
- · net partnership income or loss1
- · net subchapter S corporation income or loss1
- · net farm rental income or loss1
- · net estate and trust income or loss1
- · unemployment compensation1
- depreciation in excess of straight-line depreciation²
- · total pension income2
- · other net income¹

minus (-):

- disallowed passive losses²
- · moving expenses3
- alimony¹
- ¹ Included in AGI for Tax Year 1993
- ² Not fully included in AGI for Tax Year 1993
- ³ Not included in AGI for Tax Year 1993.

income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years [1].

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully in-

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

[All figures are estimates based on samples-nu	mbers of returns a			are in millions of	dollars]	Calarra		
	1000 4 1		ome		4000 4 4		and wages	
Size of income		Gross Income		ne Concept		Gross Income		ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	114,602	3,723,340	114,602	3,794,015	98,003	2,892,120	98,003	2,892,120
Under \$10,000	30,498	95,486	30,047	90,374	23,820	119,458	23,626	115,375
\$10,000 under \$20,000 \$20,000 under \$30,000	24,840 17,258	365,691 425,177	24,820 17,642	365,347 435,223	20,344 15,288	275,313 347,059	20,251 15,429	274,895 350,608
\$30,000 under \$40,000	12,358	429,243	12,594	437,339	11,319	362,267	11,526	368,819
\$40,000 under \$50,000	9,072	405,366	8,860	395,761	8,324	338,642	8,164	334,410
\$50,000 under \$60,000 \$60,000 under \$70,000	6,302 4,408	344,934 285,011	6,180 4,349	338,017 280,949	5,800 4,132	288,521 241,299	5,778 4,047	287,893 237,698
\$70,000 under \$80,000	2,835	211,758	2,817	210,380	2,640	176,803	2,640	175,885
\$80,000 under \$90,000	1,782	151,097	1,746	148,092	1,658	123,287	1,619	119,101
\$90,000 under \$100,000	1,147	108,537 179,801	1,159 1,654	109,685 183,136	1,051 1,482	86,896 137,803	1,075 1,505	87,655 135,929
\$100,000 under \$125,000 \$125,000 under \$150,000	1,623 738	100,486	789	107,421	656	70,323	694	71,983
\$150,000 under \$175,000	452	72,870	496	80,145	386	47,795	421	48,961
\$175,000 under \$200,000 \$200,000 under \$300,000	295 502	54,882 120,552	314 562	58,671 134,883	254 431	35,634 74,447	269 473	35,293 75,321
\$300,000 under \$400,000	187	64,198	227	77,779	160	37,711	192	40.209
\$400,000 under \$500,000	97	43,258	110	48,850	83	24,306	94	25,086
\$500,000 under \$1,000,000 \$1,000,000 or more	141 66	94,354 170,639	163 72	109,716 182,247	118 57	47,823 56,733	137 62	49,069 57,929
\$1,000,000 of more	00		rest received	102,247		ds in AGI		s received
0 /	1993 Advictor	Gross Income		ne Concept		Gross Income		ne Concept
Size of income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	65,233	131,141	65,233	131,141	24,691	79,729	24,691	79,729
Under \$10,000	11,127	13,382	10,810	13,261	3,448	4,387 6,244	3,295 3,319	4,379 6,340
\$10,000 under \$20,000 \$20,000 under \$30,000	10,899 9,448	18,570 12,928	10,788 9,736	18,719 14,178	3,358 2,949	5,750	3,319	6,878
\$30,000 under \$40,000	8,401	10,771	8,631	11,839	2,803	5,772	2,844	5,846
\$40,000 under \$50,000	6,985	10,058	6,853	9,454	2,571	5,680	2,505	5,513
\$50,000 under \$60,000 \$60,000 under \$70,000	5,236 3,885	7,445 6,310	5,088 3,838	6,837 5,927	2,107 1,750	4,666 4,284	2,031 1,720	4,231 4,416
\$70,000 under \$80,000	2,569	4,833	2,526	4,598	1,292	3,839	1,268	3,483
\$80,000 under \$90,000	1,642	4,053	1,626	3,939	880 665	2,867	856 647	2,390 2,225
\$90,000 under \$100,000 \$100,000 under \$125,000	1,078 1,548	3,140 4,837	1,097 1,580	2,675 4,632	1,010	2,137 4,263	1,021	4,031
\$125,000 under \$150,000	710	3,466	755	3,599	489	3,158	513	3,131
\$150,000 under \$175,000	438	2,797	483	2,815	335	2,214	368	2,335
\$175,000 under \$200,000 \$200,000 under \$300,000	288 491	2,164 4,907	306 550	2,081 5,052	221 389	1,703 4,575	240 426	1,615 4,499
\$300,000 under \$400,000	184	2,929	223	3,015	153	2,438	185	2,606
\$400,000 under \$500,000	97	2,099	109	2,071	86	1,932	93	1,902
\$500,000 under \$1,000,000 \$1,000,000 or more	140 66	5,092 11,361	162 72	5,165 11,281	124 61	4,173 9,648	145 67	4,225 9,681
	Bus	iness or professio	n net income less	loss		Sales of ca	ipital assets	
Size of	1993 Adjusted	Gross Income	1979 Incor	ne Concept	1993 Adjusted	Gross Income	1979 Incor	me Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.	15,633	155,705	15,633	155,705	18,408	144,172	18,408	144,172
Under \$10,000	3,238	4,513	3,078	3,035	2,612	7,091	2,498	7,482
\$10,000 under \$20,000	2,686	15,579	2,642	13,974	2,347	3,662	2,332	3,611
\$20,000 under \$30,000 \$30,000 under \$40,000	2,115 1,836	13,331 12,184	2,180 1,881	12,956 11,796	2,086 2,003	4,081 4,186	2,210 2,062	4 307 5,131
\$40,000 under \$50,000	1,516	11,172	1,479	10,404	1,737	5,027	1,675	4,748
\$50,000 under \$60,000	1,093	10,105	1,116	9,455	1,538	4,369	1,489	3,884
\$60,000 under \$70,000. \$70,000 under \$80,000	828 568	9,396 7,577	832 562	10,117 7,182	1,293 1,008	4,312 4,356	1,280 942	3,998 4,044
\$80,000 under \$90,000	354	6,376	353	5,895	684	3,718	659	3,482
\$90,000 under \$100,000	270	6,148	286	6,147	522	2,932	501	3,015
\$100,000 under \$125,000 \$125,000 under \$150,000	405 212	12,079 8,434	411 223	12,040 8,769	838 437	6,814 5,465	868 468	6,652 5,690
\$150,000 under \$175,000	133	6,511	155	7,682	305	4,689	334	4,591
\$175,000 under \$200,000	92	5,474	96	5,149	208	3,297	210	3,019
\$200,000 under \$300,000 \$300,000 under \$400,000	151	10,462	178	12,586	372	8,878 6,350	405	8,817 6,636
\$400,000 under \$400,000 \$400,000 under \$500,000	53 27	4,772 2,631	67 32	6,126 2,803	153 82	6,350 4,899	181 89	4,923
\$500,000 under \$1,000,000	39	4 921	43	5,409	124	13,457	138	13,352
\$1,000,000 or more Footnotes at end of table	18	4,038	20	4,180	62	46,589	67	46,791
. Cotholes at end of table								

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

				rental net income			Ship and Scorpora		
Size of		1993 Adjusted	Gross Income	1979 Incon	ne Concept	1993 Adjusted	Gross Income	19/9 Incon	ne Concept
Income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
I returns, total		10,018	13,410	10,018	13,410	5,514	92,868	5,514	92,868
Under \$10,000		1,315	-1,652	1,264	-1,666	587	-14,987	576	-15,298
\$10,000 under \$20,000		1,436	1,005	1,408	890	530	51	526	-68
\$20,000 under \$30,000		1,237	551	1,287	580	529	1,131	524	895
\$30,000 under \$40,000		1,225	-58	1,280	217	490	1,238	530	1,198
\$40,000 under \$50,000		1,039	233	1.022	247	490	1,757	472	1,754
\$50,000 under \$60,000		892	117	852	-184	416	2,126	397	2,439
\$60,000 under \$70,000 \$70,000 under \$80,000		654 465	-81 127	623 457	361	389 249	2,592 2,086	366 266	1,828 2,086
\$80.000 under \$90.000		336	254	331	173	251	2,061	230	2,490
\$90,000 under \$100,000		269	158	275	-90	172	1,858	158	1,665
\$100,000 under \$125,000		417	712	419	916	355	5,556	354	4,750
\$125,000 under \$150,000		210	921	226	946	208	4,578	225	4,886
\$150,000 under \$175,000		101	825	117	985	157	4,942	163	4,014
\$175,000 under \$200,000		74	977	75 171	709	118 244	4,218	125 250	4,669 11,902
\$200,000 under \$300,000		156	2,305		2,376		11,760		
\$300,000 under \$400,000 \$400,000 under \$500,000		65 37	1,490 877	75 38	1,462 858	112 63	6,936 5,712	125 66	7,839 5,712
\$500,000 under \$1,000,000		58	2.034	64	2,006	100	14,344	106	15,039
\$1,000 000 or more		32	2,614	34	2,621	54	34,908	56	35,069
			Nondeductible	passive losses			Estate and trust ne	et income less loss	5
Size of		1993 Adjusted	Gross Income		ne Concept	1993 Adjusted	Gross Income	1979 Incor	me Concept
income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Lasturas datal				-	12,661	484	4,564	484	4,564
returns, total		1,349	12,661	1,349		72	32	72	35
Under \$10,000 \$10,000 under \$20,000		100 97	3,133 387	119 97	4,924 295	61	109	57	180
\$20,000 under \$30,000		93	342	107	302	43	167	49	224
\$30,000 under \$40,000		89	262	88	326	55	187	46	140
\$40,000 under \$50,000.		104	299	103	218	40	242	49	277
\$50,000 under \$60,000		73	355	61	173	24	151	15	93
\$60,000 under \$70,000		76	284	71	197	23	156	22	184
\$70,000 under \$80,000		70	303	64	242	24	168	24	82
\$80,000 under \$90,000		47 5 5	183 211	45 53	200 246	25 9	89 11 3	26 11	84 90
\$90,000 under \$100,000		97	601	95	512	26	148	28	173
\$100,000 under \$125,000 \$125,000 under \$150,000		78	597	78	542	16	251	15	247
\$150,000 under \$175,000.		85	611	81	523	10	120	9	122
\$175,000 under \$200,000		62	543	55	449	9	96	10	107
\$200,000 under \$300,000		102	1,348	100	961	19	336	19	313
\$300,000 under \$400,000		44	537	48	560	9	232	10	242
\$400,000 under \$500,000		26	405	26	355	4	102	5	103
\$500,000 under \$1,000,000		36 18	941	40	693 943	9	539 1,328	10	520 1,349
\$1,000,000 or more			1,319	19		ь			1,349
		Pensions and a		Pensions at	ne Concept	1003 Adjustos	Gross Income	y adjustments	ne Concept
Size of income		-	Gross Income			· · · · · ·			· ·
llicome		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
		returns		returns		returns		returns	
		(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
returns, total	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	19,535	221,095	21,060	319,225	. 17,180	36,624	10,315	37,437
Under \$10,000		2,941	12,629	2,842	12,618	2,939	1,892	198	1,123
\$10,000 under \$20,000		4,938	39,880	4,994	40,775	3,021	3,354	641 1,096	2,594 3,616
\$20,000 under \$30,000 . \$30,000 under \$40,000		3,203 2,292	35,472 26,527	3,577 2,518	40,993 31,400	2,689 2,170	3,802 3,647	1,637	4,983
\$40,000 under \$50,000		1,794	24,878	1,833	27,801	1,732	2,945	1,526	4,013
\$50,000 under \$60,000		1,438	22,105	1,450	23,321	1,059	2,277	1,414	4,223
\$60,000 under \$70,000		912	13,422	1,059	17,089	836	2,168	1,132	3,254
\$70,000 under \$80,000		546	9,957	655	13,116	601	1,724	760	2,504
\$80,000 under \$90,000		359	7,123	459	10,640	387	1,390	464	1,601
\$90,000 under \$100,000		230	4 773	286	6,790	280	1,268	318	1,434
\$100,000 under \$125,000		361	7,550	503	14,664	481	2,568	469	2,281
\$125,000 under \$150,000		168	4,095	240	8,829	267	1,710	220	1,426
		97 59	3,348	163 101	8,848 6,347	169 122	1,443 1,200	124 82	850 594
		103	1,643 3,409	185	14,453	210	2,335	125	1,196
\$175,000 under \$200,000						210	_,		1,.00
\$175,000 under \$200,000 \$200,000 under \$300,000					9 771	76	964	52	500
\$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000		38 17	1,393 621	82 35	9,771 5,468	76 44	964 599	52 19	
\$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000		38	1,393	82		1			599 267 501

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

		Total itemize	ed deductions			Taxable	income	
Size of	1993 Adjusted	d Gross Income	1979 Incor	1979 Income Concept		d Gross Income	1979 Income Concept	
ıncome	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	32,821	490,404	32,802	466,535	90,831	2,453,543	90,831	2,453,543
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	782 2,305 3,562 4 539 4,952 4,274 3,489 2,403	8,406 22,416 33,757 46,551 55,387 53,385 48,400 37,277	793 2,342 3,713 4,655 4,723 4,157 3,419 2,364	8,126 21 400 33,421 45,321 50,731 48,721 45,735 34,878	10,816 21,153 16,985 12,298 9,046 6,285 4,397 2,835	17,864 134,296 238,451 272,829 269,807 237,322 200,380 151,674	10,720 20,947 17,311 12,504 8,817 6,154 4,321 2,805	17,927 132,949 243,932 279,914 265,378 232,506 196,647 148,768
\$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000	1,580 1,073 1,514	27,060 20,571 32,988	1,519 1,073 1,508	24,755 19,543 30,430	1,778 1,143 1,622	110,658 79,632 135,043	1,734 1,152 1,642	105,947 78,773 132,523
\$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	695 428 283 483	17,765 12,830 9,145 18,802	722 467 291 527	17,221 12,437 8,801 18,598	737 451 295 501	77,425 56,937 44,004 100,425	785 494 314 559	79,037 58,046 43,031 102,369
\$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	176 92 130 62	8,886 5,549 11,419 19,808	210 102 150 68	9,440 5,516 11,650 19,814	187 97 141 66	55,274 37,699 82,915 150,907	226 109 163 72	59,535 38,455 85,090 152,716
		Total ta	x credits			Total inc	come tax	
Size of	1993 Adjusted	Gross Income	1979 Incor	ne Concept	1993 Adjusted	Gross Income	1979 Incor	ne Concept
ıncome	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
						 		

Size of	1993 Adjusted	Gross Income	1979 Incor	ne Concept	1993 Adjusted	Gross Income	1979 Incor	ne Concept
ıncome	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	13,222	8,159	13,222	8,159	86,435	502,788	86,435	502,788
Under \$10,000	208	22	195	26	10,621	2,852	10,529	2,911
\$10,000 under \$20,000	5,299	2,386	5,236	2,345	17,152	17,854	16,983	17,690
\$20,000 under \$30,000	2,439	939	2,539	979	16,809	35,040	17,102	35,895
\$30,000 under \$40,000	1,079	421	1,098	454	12,285	43,256	12,493	44,403
\$40,000 under \$50,000	1,042	480	1,017	430	9,037	43,496	8,807	42,921
\$50,000 under \$60,000	808	412	776	394	6.283	39.687	6,153	39,049
\$60,000 under \$70,000.	668	349	646	332	4,395	36,167	4,319	35,660
\$70,000 under \$80,000	397	239	407	244	2,834	29,501	2,800	28,896
\$80,000 under \$90,000	285	192	277	136	1,779	22,774	1,733	21,756
\$90,000 under \$100,000	173	118	181	94	1,146	17,005	1,151	16,803
\$100,000 under \$125,000.	264	224	251	181	1,621	30,566	1,642	29,910
\$125,000 under \$150,000	120	140	131	136	737	18,730	784	18,997
\$150,000 under \$175,000	83	141	89	132	451	14,352	495	14,444
\$175,000 under \$200,000	65	128	67	129	295	11,637	313	11,235
\$200,000 under \$300,000	128	314	133	343	501	28,711	559	28,881
\$300,000 under \$400,000	51	188	59	248	187	17,269	226	18,281
\$400,000 under \$500,000	31	122	35	144	97	12,300	110	12,411
\$500,000 under \$1,000,000	51	400	54	440	141	28,345	163	28,854
\$1,000,000 or more	31	943	32	970	66	53,246	72	53,790

¹ Individual Retirement Arrangements are included in the calculation of "Pensions and annuities"

NOTE: Detail may not add to totals because of rounding

cluded in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amounts reported for these two expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1993

Size of			Total income	tax as a percent	age of adjusted	gross income		
1993 AGI	1986	1987	1988	1989	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6,1	5.5	5.1	4.9
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24 4	26.9
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2
Size of			Total income	tax as a percer	itage of 1979 In	come Concept		
1993 AGI	1986	1987	1988	1989	1990	1991	1992	1993
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3
Under \$10,000	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2
\$10,000 under \$20,000	7.6	6,7	6.5	6.4	6.1	5.5	5.1	4.8
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6
\$60,000 under \$70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7
\$90,000 under \$100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3
\$100,000 under \$125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3
\$125,000 under \$125,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7
\$150,000 under \$150,000\$150,000 under \$175,000	19.0	21.2	20.6	20.0	19.1	18.3	17.8	18.0
	20.3	22.5	21.6	20.0	20.0	18.6	19.0	19.1
\$175,000 under \$200,000 \$200,000 under \$300,000	20.3	23.8	22.3	21.5	21.4	20.5	20.2	21.4
6200 000dex 6400 000	22.0	245	22.6	21.0	215	21.6	21.6	23.5
\$300,000 under \$400,000	22.6	24.5	22.6	21.9	21.5		21.4	25.4
\$400,000 under \$500,000	23.4 23.7	26.5	23.2	22.7	22.3	23.0		1
	7.1.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3
\$500,000 under \$1,000,000 \$1,000,000 or more	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5

expenses because they were not allowed as "adjustments" after 1986. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for 1991, 1992, and 1993 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1993 using AGI and the 1979 Income Concept, classified by size of 1993 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1993, 1979 Concept

income, was 1.9 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$98 billion in nontaxable pensions and annuities in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 2.4 percent for 1993; income for the group \$200,000 and above increased 0.5 percent, after increasing 19.7 percent for 1992. Total income tax for all returns increased 5.3 percent; and total income tax reported for the \$200,000 and above income group increased 11.1 percent for 1993, following an increase of 19.8 percent for 1992.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1993 are shown in Figure 4. Based on the 1979 Income Concept, average tax rates increased from 1992 to 1993 for all incomes above \$80,000, with larger increases shown for income levels exceeding \$200,000. Much of the increased tax rates for these higher income levels are the result of the addition of the 36 and 39.6 percent tax rate brackets and the increase in the alternative minimum tax rate.

For the population as a whole, average tax rates for 1993 (based on the 1979 Income Concept) are the same as to those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1993: returns with income between \$300,000 and \$400,000 increased 0.9 percentage points; returns with income between \$400,000 and \$500,000 increased 2.0 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.6 percentage points; and returns with income exceeding \$1,000,000 increased 8.1 percentage points. Although the average tax rate for 1993 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1993 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain

deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," Statistics of Income and Related Administrative Record Research: 1986-1987, U.S. Department of the Treasury, Internal Revenue Service, 1987.



Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1994.

All returns processed during 1994 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (115,699,026 returns) reported in Table C and the estimated total of all returns (114,601,801) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1993. While

about 97 percent of the returns processed during Calendar Year 1994 were for Tax Year 1993, a few were for noncalendar years ending during 1993 and 1994, and some were returns for prior years. Returns for prior years were used in place of 1993 returns received and processed after December 31, 1994. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1994. Therefore, data for Tax Year 1993 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on prior year returns processed in 1994.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

- 1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Sched-

Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff

ules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

- 4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
- 5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details see references 1 and 2.) The sampling rates for the various strata range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1994 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of a eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The adminisistrative data and controlling information for each record designated for this sample were loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values, as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the

required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. These returns are referred to as unavailable returns. The chart below contains the percentage of unavailable returns for Tax Years 1990-1993.

Year	1990	1991	1992	1993
Percent	0.02	0.04	0.04	0.09

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a per-

cent of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CVs for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

- 1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
- 2. About 95 percent of the intervals from two standard error below the estimate to two standard error above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$11.24 billion, and its related coefficient of variation, CV(X), is 1.31 percent. The standard error of the estimate, SE(X), is needed to construct the interval estimate:

$$SE(X) = X \cdot CV(X)$$

= (\$11.24. ×10⁹) • (.0131)
= \$0.147 billion

The p percent confidence interval is calculated using the formula:

$$X \pm Z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p=68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$11.093 billion to \$11.387 billion, and the 95 percent confidence interval is from \$10.946 billion to \$11.534 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceeding of the Section on Survey Research Methods, American Statistical Association*, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata

										Number of returns	returns
			Description of	Description of sample strata						Population counts	Sample
Grand Total										115,699,026	104,605
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after cedits and no additional tax for tax preferences, total	ncome or expanded inc	come of \$200,000 ar	id over, with no ii	ncome tax after cedi	ts and no additic	onal tax for tax prefe	rences, total			2,707 3	2,707
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	dule C (business or pro	fession) total receipl	s of \$50,000,000	and over, total						83.	83
Other Returns, total									-	115,696,236	101,815
				Number	of other returns	Number of other returns by type of form attached	ped				
				Form 1040	940,	Form 1040	340,				
Description of the sample strata for Current Year Returns	Degree of interest ⁴	Form 1040, with Form 1116 or Form 2555	Form 1116	with Schedule C but without Form 1116	dule C	with Schedule F but without Form 1116	dule F	All other returns	.e.		
				or Form 2555	2555	or Form 2555	2555				
		Population counts	Sample	Population counts	Sample	Population	Sample	Population counts	Sample		
	(3)	(2)	(3)	(4)	(5)	(9)	6	(8)	(6)		
Total		1,477,650	13,892	15,731,768	29,425	1,689,654	4,013	96,797,164	54,485		
Negative Income											
\$10,000,000 or mare	HA	62	62	665	999	69	69	746	746	1,542	1,542
\$5,000,000 under \$10,000,000	All	7.7	77	741	741	116	116	828	828	1,762	1,762
\$2.000,000 under \$5,000,000	All	328	117	2,989	975	485	154	3,036	996	6,838	2,212
\$1,000,000 under \$2,000,000	All	296	106	6,585	266	1,102	170	5,521	829	13,804	2,102
\$500,000 under \$1,000,000	All	1,450	99	17,011	475	3,549	115	12,708	385	34,718	1.034
\$250,000 under \$500,000.	¥	2,991	26	42,294	379	9,511	81	28,468	245	83,264	731
\$120,000 under \$250,000	Ā	6,260	16	93,373	367	18,232	71	63,160	251	181,025	705
\$60,000 under \$120,000	Ail	9,839	59	133,141	318	19,926	52	104,090	264	266,996	663
Under \$60,000	All	12,307	16	372,256	322	38,767	20	409,878	356	833,208	714
Positive Income											
Under \$30,000	₩	;	;	1	1	1	;	26,273,742	5,269	26,273,742	5,269
Under \$30,000	2	91,779	23	1,680,383	477	137,477	47	29,342,742	8,620	31 252,381	9,167
Under \$30,000	3-4	128,476	116	3,294,933	2,667	234,483	215	5,620,099	4,514	9,277,991	7,512
\$30,000 under \$60,000	1-2	120,333	40	1,714,386	498	201,521	53	19,023,788	5,675	21,060,028	6,266
\$30,000 under \$60,000.	3-4	183,541	185	3,139,974	2,817	328,419	286	4,366,845	3,886	8,018,779	7,174
\$60,000 under \$120,000	1-3	214,761	59	1,575,131	654	247,038	98	7,926,503	3,084	9,963,433	3,895
\$60,000 under \$120,000	4	188,535	196	1,918,660	2,053	183,481	216	1,576,541	1,761	3,867,217	4,226
\$120,000 under \$250,000.	1-3	122,340	189	353,705	481	128,048	188	997,777	1,408	1,601,870	2,266
\$120,000 under \$250,000	4	163,788	495	891,173	2,770	60,301	155	578,170	1,766	1,693,432	5,186
\$250,000 under \$500,000.	All	136,329	877	367,499	2,392	57,876	394	329,678	2,083	891,382	5,746
\$500,000 under \$1,000,000	All	58,190	1,455	95,284	2,328	14,139	356	93,503	2,353	261,116	6,492
\$1,000,000 under \$2,000,000	All	22.082	2,798	22,543	2,809	3,578	441	27.240	3,413	75,443	9,461
\$2,000,000 under \$5,000,000	All	9,786	3,151	7,163	2,362	1,243	423	9,455	3,137	27,647	9,073
\$5,000,000 under \$10,000,000	All	2,439	2,439	1,269	1,268	201	201	1,759	1,759	5,668	5,667
\$10,000,000 or more	All	1,361	1,361	610	610	92	92	887	887	2,950	2,950
This population includes an estimated 1,097,225 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling	25 returns that were ex	cluded from other ta	bles in this repo	t because they cont	ained no incom	e information or repr	esented amend	ed or tentative return	is identified after	r sampling	

⁷ This population includes 154 Form 1040 returns that were misclassified because of bad data collected during revenue processing in This population includes 45 records that were misclassified because of bad data collected during revenue processing

Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. "All" refers to income classes for which returns with all four degrees of interest are assigned

Section 3

Basic Tables

Part 1-	—Returns Filed and Sources of Income	Page
1.1	Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income	25
1.2	All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status	31
1.3	All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status	35
1.4	All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income	37
1.4CV	Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income	48
1.5	Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income	59
1.6	Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income	62
1.7	Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income	65
1.8	Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income	70
Part 2-	—Exemptions and Itemized Deductions	
2.1	Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income	75
2.2	Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status	80

Section 3

Basic Tables

Part 2	Exemptions and Itemized DeductionsCont.	Page
2.3	All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income	82
2.4	All Returns: Exemptions by Type and Number of Exemptions by Marital Status	84
2.5	Returns with Earned Income Credit, by Size of Adjusted Gross Income	85
Part 3	—Tax Computations	
3.1	Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income.	87
3.2	Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income	89
3.3	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income	93
3.4	Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed	99
3.5	Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income	100
3.6	Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status.	102

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

			SIII GIGILIS				axable	laxable returns	
Size and accumulated size of adjusted gross income	Number	Percent	14	Adjusted gross income less deficit		Number	Percent	Adjusted gross income less deficit	gross s deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of tota	Amount	Percent of total
	€	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)
Size of Adjusted Gross Income									
Total.	114,601,819	100.0	3,723,339,880	100.0	32,489	86,435,367	100.0	3,563,975,607	100 0
No adjusted gross income	920 431	0 8	-52 237 725	8	-56 754	2 007	(Z)	-3 895 521	8
\$1 under \$1,000	2 630,024	23	1,567,089	(Z)	596	500 396	90	415,046	(Z)
\$1,000 under \$2 000	3 265 420	28	4 858,565	0 1	1,488	893 954	10	1,314 734	(Z)
\$2,000 under \$3,000	3 206 598	28	7 965,133	0.2	2 484	622 497	20	1 552 243	(Z)
\$3,000 under \$4 000	2.949 695	26	10 291,894	03	3 489	652 031	0.8	2 333 592	0 1
\$4 000 under \$5 000	2 798 417	24	12 608,878	03	4 506	850 191	10	3 793 786	0 1
\$5,000 under \$6,000	2 868 492	25	15 792.245	0.4	5 505	582 845	0.7	3 213 618	0.1
\$6,000 under \$7,000	2.957 083	26	19 182 691	0.5	6 487	1 513 061	18	9.830 312	03
\$7,000 under \$8 000	3,134 607	2.7	23 514,563	90	7 502	1 783 656	2 1	13,378 777	0 4
\$8,000 under \$9,000	2,829 258	25	24 038,722	90	8 496	1,628 404	9	13,832 239	0.4
\$9 000 under \$10,000	2,938 298	26	27 903,708	0.7	9 497	1,588 948	18	15 093 066	0 4
\$10 000 under \$11,000	2 762,703	2.4	28,986,256	0.8	10 492	1 551 094	18	16,290 307	0.5
S11 000 under S12,000	2,849 402	25	32,819,760	60	11 518	1 719 210	20	19 805 561	90
\$12,000 under \$13,000	2 646 953	23	33 038 410	60	12 482	1,725 937	20	21 562 911	90
\$13,000 under \$14,000	2 744 493	2.4	37 030 982	10	13 493	1,823 713	2.1	24 605 591	0.7
\$14,000 under \$15 000	2,465,594	22	35,693,980	10	14 477	1,662,898	0 1	24 079 141	0.7
\$15 000 under \$16,000	2 518 790	22	39,056 492	10	15,506	1,644 302	1 9	25 521 218	0.7
\$16 000 under \$17,000	2 341 095	20	38,612,811	10	16 493	1 661 157	0 -	27 392 558	0.8
\$17,000 under \$18,000	2 193,040	19	38 382 173	10	17 502	1,646 146	0 -	28 813 748	0.8
\$18,000 under \$19,000	2 113 252	18	39 084,059	10	18 495	1,757 865	20	32 519 761	60
\$19,000 under \$20,000	2 204 672	19	42 985 772	12	19,498	1.959 190	23	38 198 472	₹-
\$20,000 under \$25,000	9,474 601	83	212,328,659	5.7	22 410	9 149.885	106	205 282 433	55
\$25,000 under \$30,000	7 783 773	68	212.848 223	5.7	27 345	7 658 908	89	209 448 325	0.00
\$30,000 under \$40,000	12.358,341	108	429 243 404	115	34 733	12 285 208	14.2	426 792 262	120
\$40,000 under \$50,000	9 072 138	7.9	405 366 468	10.9	44 683	9 036 752	10.5	403 802 302	113
\$50,000 under \$75,000	12,248 446	107	741 486,274	19.9	60 537	12 215 142	141	739 533 722	208
\$75,000 under \$100,000	4.224 878	3.7	359 850,336	60	85 174	4 221.065	4 9	359,522 515	10 1
\$100,000 under \$200,000	3 107 998	2.7	408,039,318	110	131 287	3 103,603	36	407 472 428	114
\$200,000 under \$500,000	786 038	0.7	228 008,384	6.1	290,073	785 206	60	227 773 676	6.4
\$500,000 under \$1,000,000	140,803	10	94 353,593	25	670 111	140.672	0 2	94 263 971	26
\$1,000 000 or more	66 485	0	170 638 763		2,566 575	66 426	0 1	170 432 814	4 0
Tootoot at and of the									

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

					ŀ	1					
					- dx	l axable returns					
		Taxable income		Inco	Income tax after credits				Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	Jo	Amount	of	of	Amount	of	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	Income less deficit	(dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(71)	(18)	(19)	(02)
Size of Adjusted Gross Income											
Total.	86,400,338	2,441,209,012	100.0	86,420,482	500,735,016	100.0	502,787,806	100 0	20 6	141	5.817
No adjusted gross income				1,820	1 611	(Z)	67,898	(Z)	(Z)	(Z)	13 561
S1 under \$1,000	497,946	86.843	(Z)	500,064	19,230	(Z)	19 270	(Z)	22.2	46	39
\$1,000 under \$2,000	893,947	381,881	(Z)	893,947	62,567	(Z)	63,354	(Z)	166	4 8	71
\$2,000 under \$3,000	622 489	304 564	(Z)	622,489	50,145	(Z)	50,544	(Z)	166	ල ල	81
\$3,000 under \$4 000	648 627	443,451	(Z)	652,031	77.543	(Z)	77,543	(Z)	17.5	e e	119
\$4,000 under \$5,000	845,551	861 037	(Z)	850 191	148.377	(Z)	148 898	(Z)	173	3.9	175
\$5,000 under \$6,000	582 693	1 103,962	(Z)	582,693	167,642	(Z)	167 981	(Z)	15.2	52	288
\$6 000 under \$7,000	1 513.055	1 834 873	0.1	1,513,055	278.388	10	278 422	0.1	15.2	2 8	184
\$7,000 under \$8,000	1,782 411	3,078,282	0 1	1,783,656	464,691	0.1	466,915	0.1	15.2	3.5	262
\$8,000 under \$9,000	1 622,568	4 070,310	0.2	1,628 369	669,926	0 1	670,055	0 1	165	4 8	411
\$9,000 under \$10,000	1 588 620	5,584,698	0.2	1,588,948	839,866	0.2	841.006	0 2	151	56	529
\$10,000 under \$11,000.	1 550,726	6 660,924	03	1,550 726	994,634	0.2	1.008.748	0.2	151	62	650
\$11 000 under \$12,000	1 718,092	8,261 519	03	1,719,207	1 275.220	03	1.275 247	03	15.4	64	742
\$12,000 under \$13,000	1,725,937	8,805,301	0 4	1,725,937	1,324 561	03	1,326 003	03	151	61	768
\$13 000 under \$14,000	1 823.710	10,699,586	0 4	1,823,710	1,603 901	03	1,603 908	03	150	6.5	879
\$14,000 under \$15,000	1,662 883	10.861 447	0 4	1,662,883	1 627,673	80	1,627,897	03	150	8 9	979
\$15,000 under \$16,000	1.644 298	12.512,073	0.5	1,644,298	1,868,474	0 4	1.868,493	0 4	149	7.3	1,136
\$16,000 under \$17,000	1,661 155	13,465,670	90	1,661 156	1,926,863	0 4	1.927,017	0 4	143	7.0	1,160
\$17 000 under \$18,000	1 646,145	14 914 862	90	1 646 145	2 094,490	0 4	2,094 891	0 4	140	73	1,273
\$18,000 under \$19 000	1 757 606	16,853,328	0.7	1,757,606	2.305,743	90	2 305.796	0.5	13.7	7.1	1,312
\$19 000 under \$20,000	1 957,944	20 297 392	0 8	1,959 189	2,816,252	90	2 816,493	90	139	7.4	1 438
\$20 000 under \$25,000	9 149,862	113 362,587	46	9 149,862	16.487,711	e e	16 490 968	60	145	80	1,802
\$25,000 under \$30,000	7,657,878	124 386 422	5.1	7,658,870	18.547,874	37	18,548,861	3.7	149	68	2 422
\$30 000 under \$40,000	12 284 462	272,677 514	112	12,284 799	43,244,369	86	43,255,580	8 6	15.9	101	3 521
\$40,000 under \$50 000	9 036 286	269,657 727	110	9,034,963	43,487,207	8.7	43 495.959	8.7	161	10.8	4.813
\$50,000 under \$75,000	12,214,373	516,846,849	212	12 211 426	90,990 626	18.2	91,053,007	181	17.6	123	7 454
\$75,000 under \$100 000	4 216 105	262 728,506	10.8	4 218,513	53,970,334	10.8	54,080,534	10.8	20 6	150	12.812
\$100,000 under \$200,000	3,103,132	313 299,055	12.8	3,102,483	74 900,784	150	75,285,238	150	240	18.5	24 257
\$200,000 under \$500,000	784,880	193 376,310	7.9	784 736	57.621.294	115	58,279,965	116	30.1	25 6	74 223
\$500 000 under \$1,000 000	140 607	82 904 105	3.4	140 387	28.054.551	5.6	28,345 337	56	342	30.1	201 499
\$1,000,000 or more	66,352	150,887,934	62	66 326	52 812 469	10.5	53.245 979	106	35.3	31.2	801 583

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

			,						
			All returns				Taxable	Taxable returns	
Size and accumulated size				Adjusted gross				Adjusted gross	gross
of adjusted gross income	Number	Percent	-	income less deficit		Number	Percent	income less deficit	deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	920,431	0.8	-52 237 725	8	-56,754	5,007	(Z)	-3,895,521	8
\$1 under \$1,000	2,630,024	23	1,567 089	(Z)	596	500,396	90	415,046	(Z)
\$1 under \$2,000	5,895,444	5 1	6 425,655	0.2	1.090	1,394,349	10	1,729,780	(Z)
\$1 under \$3,000	9,102,042	7.9	14 390.788	0 4	1,581	2,016,846	23	3.282,022	0 1
\$1 under \$4,000	12,051,737	10.5	24,682,682	0.7	2,048	2,668,877	3.1	5,615,615	0.2
\$1 under \$5.000	14,850,154	13.0	37 291 560	10	2.511	3,519,068	4 1	9 409,401	03
\$1 under \$6,000	17,718,646	15.5	53.083,805	14	2,996	4,101,913	47	12,623,019	0.4
\$1 under \$7,000	20,675,729	18 0	72,266,497	19	3 495	5.614 974	6.5	22 453,331	90
\$1 under \$8,000	23,810,335	208	95,781,060	2.5	4.023	7,398,630	86	35,832,108	10
\$1 under \$9,000	26,639,594	23.2	119,819,782	3.2	4,498	9,027,034	10 4	49,664,347	14
\$1 under \$10,000	29.577.892	258	147.723.489	3.9	4,994	10,615,982	12.3	64,757 412	18
\$1 under \$11,000	32,340,595	282	176,709 746	4.7	5.464	12,167,075	14.1	81.047.720	23
\$1 under \$12,000	35,189,996	30.7	209,529,506	55	5.954	13,886,285	16 1	100,853,281	2 8
\$1 under \$13,000	37,836,949	33 0	242,567,916	6.4	6,411	15,612,222	181	122,416 192	3.4
\$1 under \$14,000	40,581,442	35.4	279,598,898	7.4	6.890	17,435,935	20 2	147 021 783	
\$1 under \$15,000	43 047,036	376	315,292 878	8 4	7,324	19,098,833	22 1	171,100,923	4 8
\$1 under \$16,000	45,565,826	39 8	354,349,370	9 4	7.777	20,743 135	240	196,622,142	5.5
\$1 under \$17,000	47,906,921	418	392,962,181	10.4	8,203	22,404 292	25.9	224.014,699	63
\$1 under \$18,000	50,099,961	43.7	431,344,354	114	8,610	24,050,437	27 8	252 828 447	7.1
\$1 under \$19,000	52,213,213	45.6	470,428,413	12.5	9,010	25,808,303	29 9	285,348 208	80
\$1 under \$20,000	54 417,885	47 5	513,414 185	136	9,435	27,767 493	32.1	323 546.680	9.1
\$1 under \$25,000	63,892,486	55.8	725,742,844	19.2	11,359	36,917,378	42.7	528,829,113	148
\$1 under \$30,000	71,676,259	62.5	938,591,067	249	13,095	44,576,286	516	738 277, 438	20 7
\$1 under \$40,000	84,034,601	733	1.367,834,471	36.2	16,277	56,861,494	65.8	1,165 069,700	32.7
\$1 under \$50.000	93,106,739	812	1 773,200,939	47.0	19,045	65,898 246	762	1,568 872,002	440
\$1 under \$75.000	105,355,185	919	2,514,687,213	999	23,869	78,113 388	90 4	2,308 405,724	64.7
\$1 under \$100,000	109,580,064	95.6	2,874,537,549	761	26,232	82,334,453	95.3	2,667,928 239	748
\$1 under \$200,000	112,688,062	983	3,282,576,866	869	29,130	85,438 056	98.8	3,075,400,667	86 2
\$1 under \$500,000	113,474 100	0 66	3,510 585,250	93 0	30,937	86,223,262	8 66	3,303 174 342	926
\$1 under \$1.000,000	113,614 903	1 66	3,604 938,843	95 5	31,729	86,363 934	6 66	3,397 438,313	95.2
\$1 or more	113,681,387	99.2	3.775,577,606	100 0	33,212	86,430,360	100 0	3,567,871 127	100 0
All returns	114,601,819	100.0	3,723,339,880	98.6	32,489	86,435,367	100.0	3,563,975,607	6 66

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

ביייים בייים ביייים בייים ביים בייים ביים בייים בייים	a dell'ollocardina della		deliga of condist								
					lax	l axable returns					
		Taxable income		Inco	Income tax after credits			-	Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	Ťo	Amount	oľ	Jo	Amount	of	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	income less deficit	(dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size						()	(-)				
of Adjusted Gross Income											
No adjusted gross income		,		1 820	1 611	(2)	67.898	(Z)	8	8	13.561
S1 under \$1 000	497,946	86,843	(Z)	500.064	19 230	(Z)	19 270	(Z)	22.2	46	30
S1 under \$2,000	1,391,893	468,724	(Z)	1,394,011	81.798	(Z)	82 624	(Z)	176	4 8	59
\$1 under \$3,000	2 014 382	773 288	(Z)	2,016,500	131,943	(Z)	133,168	(Z)	17.2	4 1	99
S1 under \$4,000	2 663,008	1,216,739	(Z)	2,668,530	209.486	(Z)	210,711	(Z)	17.3	80 80	79
S1 under S5 000	3,508,560	2,077 777	0 1	3,518,721	357,862	0.1	359,609	0	17.3		102
\$1 under \$6,000	4 091 253	3,181 738	0.1	4 101 415	525,505	0 1	527,590	10	166		129
S1 under \$7,000	5 604 308	5,016,611	0.2	5,614 470	803,892	0.2	806,012	0.2	161	36	144
S1 under \$8,000	7 386,719	8,094 893	03	7,398,125	1,268,583	03	1 272,927	03	15.7		172
S1 under \$9,000	9 009 287	12 165 204	0.5	9.026,494	1,938,509	0.4	1,942,982	0.4	160	3.9	215
\$1 under \$10 000	10 \$97,907	17 749 902	0.7	10,615,442	2,778,375	90	2,783,988	90	157	43	262
S1 under S11,000	12 148,634	24 410,826	10	12 166.168	3,773,009	0 8	3.792,736	0 8	15.5	4.7	312
\$1 under \$12.000	13 866,726	32,672,344	13	13,885,375	5,048,229	10	5.067.983	10	15.5	5.0	365
S1 under \$13,000	15 592 663	41,477,646	17	15,611,312	6 372,790	13	6,393,986	13	15.4	52	410
\$1 under \$14 000	17 416 373	52,177 232	2.1	17,435,022	7,976,691	16	7 997,894	16	15.3		459
\$1 under \$15,000	19 079,256	63.038 679	26	19,097,905	9 604,364	o •	9,625,791	19	15.3	56	504
S1 under \$16 000	20 723 554	75,550 751	3.1	20 742,203	11,472,839	2 3	11 494,284	23	15.2	5 8	554
S1 under S17,000	22 384 709	89,016,422	36	22 403,359	13.399,702	2.7	13,421,301	2.7	15.1	0.9	669
\$1 under \$18,000	24 030,853	103,931 284	43	24 049,503	15,494 191	31	15 516,192	31	14.9		645
S1 under \$19,000	25 788 459	120 784 611	49	25,807,109	17 799,935	36	17,821,988	3 2	148	6.2	691
S1 under \$20,000	27 746 403	141,082,003	တ	27 766.298	20 616,187	41	20 638,481	4	146		743
S1 under \$25 000	36 896 265	254 444,590	10 4	36,916,160	37,103,898	7.4	37,129,449	7.4	146	7.0	1,006
\$1 under \$30,000	44 554 143	378,831 013	15.5	44 575,030	55,651,772	111	55,678,310	111	147	7.5	1,249
\$1 under \$40,000	\$6.838,604	651 508 527	267	56,859,829	98,896,141	198	98,933,889	19.7	15.2	8 5	1 740
\$1 under \$50 000	65 874.890	921,166 254	37.7	65,894 792	142,383,348	28 4	142,429,848	283	15.5	91	2 161
\$1 under \$75,000	78 089 263	1 438,013 103	688	78 106,218	233 373,974	466	233 482 855	46.4	16.2	101	2.989
S1 under S100 000	82 305 368	1.700.741 609	2 69	82,324,731	287,344 308	57.4	287 563,389	57.2	169	10.8	3 493
\$1 under \$200,000	85 408 500	2.014,040 664	82 \$	85,427,214	362,245,091	723	362,848,627	72.2	180	118	4.247
S1 under \$500,000	86 193,380	2,207 416,974	90 4	86 211 950	419,866,385	83.9	421 128,593	838	191	12.7	4 884
\$1 under \$1 000,000	86,333,986	2 290 321 078	93.8	86 352 337	447 920,936	89.5	449 473,929	89 4	19 6	13.2	5 204
S1 or more	86 400,338	2 441 209 012	100 0	86 418,662	500 733 405	100 0	502 719,908	100 0	20 6	14.1	5,816
All returns	86,400,338	2,441,209,012	100.0	86,420,482	500,735,016	100.0	\$02,787,806	100.0	20.6	141	5,817

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

Adjusted gross income				A 11 contract						
Advanced gross income of refurns of refu				All retuins				+ axable	laxable returns	
(41)	Size and accumulated size of adjusted gross income	1	ć	<u></u>	Adjusted gross acome less deficit			ć	Adjusted gross income less deficit	grass s deficit
e de from Lurgest Size le 8485		of returns	of total	Amount	Percent	Average	of returns	of total	Amount	Percent
e d from Largest Size le 207 288		(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
66.485 0 1 170 639,763	Accumulated from Largest Size									
e 66 465 01 170 68 73 45 2.566 575 66 973 93 72 86 09 260 92 366 70 1278 378 207 99 32 26 493 0000 740 131 496 313 902 4 101 324 36 91 040 057 23 9 116 95 405 20 574 649 180 202 376 647 36 7 206 648 8 316 20 647 849 180 202 376 67 33 4 151 456 8 316 20 647 849 36 7 2407 743 135 33 4 151 456 8 316 42 005 128 36 7 2407 743 135 80 8 61 734 41 854 42 005 128 36 7 2407 743 135 80 8 61 734 41 854 42 005 128 36 7 344 233 252 80 8 61 755 48 512 59 283 502 57 4 342 232 252 88 6 61 755 88 6 61 488 47 55 5 342 232 252 88 6 61 757 8 67 58 62 44 428 66 2	of Adjusted Gross Income									
207 288 0 2 264 992 356 7 0 1278 378 207 4 01 32.0 3 6 499 0000 740 13 1 498 313 992 8 326 202 7 3 1 260 890 393 3 3 4 151 436 8 316 8 326 202 7 3 1 260 890 393 3 3 4 151 436 8 316 2 05 46 787 2 5 2 407 741 355 6 3 8 8 1 24 4 9 58 4 7 78 502 3 5 2 407 741 355 6 3 8 8 1 255 4 9 52 5 9 263 502 5 17 2 823 986 539 75 1 8 1 255 4 9 52 6 1 488 175 5 5 3 024 432 15 8 6 4 5 5 045 8 6 5 045 6 5 774 467 5 7 3 262 163 421 8 6 5 5 5 6 8 6 5 5 6 6 5 7 7 7 8 8 8 6 5 774 467 5 7 3 382 615 425 8 6 6 5 5 7 7 0 8 6 5 7 7 7 8 8 6 6 7 7 7 7 7 2 8 8 7 5 844 438 6 6 2 3 580 686 780 9 6 6 7 7 4 7 2 8 8 7 5 8 8 7 7 7 8 8 8 7 14 13 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$1,000,000 or more	66 485	0 1	170 638.763	45	2,566,575	66 426	0.1	170 432,814	48
993,326	\$500,000 or more	207 288	0.2	264 992 356	7.0	1,278,378	207 098	0.2	264 696 785	7.4
4 101 324 3 6 901 040 057 22 9 6 326 4 095 20 52 46 48 120 89 99 33 3 3 4 151 436 8 316 20 54 48 18 0 2 007 743 135 6 9 8 6 125 9 5 20 29 646 787 2 5 2 407 743 135 6 8 8 6 125 9 5 20 29 646 787 2 5 2 407 743 135 6 8 8 6 125 9 6 8 42 005 128 3 6 2 407 743 135 6 8 8 6 1255 4 1884 42 005 128 3 6 2 407 743 135 6 8 8 6 1255 4 1884 49 788 105 40 88 175 5 3 6 2 407 743 135 6 8 6 6 1255 4 1884 61 488 175 5 3 6 3 282 183 475 8 8 6 5 3 77 6 6 6 7 77 6 6 6 7 77 61 488 175 5 4 3 2 6 184 75 8 6 6 5 2 6 8 6 7 7 8 6 7 8 6 6 7 7 8 62 5 5 3 4 4 4 5 6 1 6 6 7 7 7 8 3 8 6 18 7 8 3 4 8 8 7 8 3 4 8 8 8 4 2 7 8 8 6 6 7 7 8 8 6 6 7 7 7 8 8 6	\$200,000 or more	993,326	60	493,000,740	131	496,313	992 304	£-	492 470 460	13.8
8.326.202 7.3 1.260 890.393 33.4 151436 8.316 2.0 574 649 18 2.002 376 667 53 0 97 323 20 525 22 20 524 649 18 3 67 31 67 31 68 4 18 64 18 67 87 31 67 51 67 51 67 52 68 68 68 68 68 68 68 68 68 68 68 68 68	\$100,000 or more	4 101,324	36	901,040,057	23.9	219,695	4 095 907	4.7	899 942,888	25.2
20 554 649 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 646 787 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647 20 647	\$75,000 or more	8,326,202	7.3	1,260 890,393	33.4	151 436	8 316 972	96	1 259,465,403	35.3
29 646 787 25 9 2 407 743 135 63 8 81 214 29 568 42,005 128 36 7 2 869 966 539 75 1 67,539 41 684 49,768,902 43 4 3 26,966 539 75 1 66 4 55,599 41 684 59,23,502 51 7 3 26,1427 3 26,1427 66 4 55,045 58 62 63,581,427 55 6 3 305,149,193 87 5 55,045 58 62 53 770 63,581,427 57 4 3 322,1422 88 6 55,770 60,622 56,870 63,581,427 57 4 3 42,233,252 88 6 55,770 60,622 57,70 63,581,427 57 4 3 42,223,252 88 6 57,427 60,022 62,379 65,744,446 57 4 3 42,223,252 88 6 57,300 60,622 55,598 67,379 70,644,438 66 2 3 53,000 60 66 2 3 53,000 60 66 58 7 54,427 7 54,423 81,340,391 74 74	\$50,000 or mare	20,574 649		2,002,376,667	53.0	97 323	20,532 114	23 8	1,998,999 126	560
42,005,128 38 7 2,836,986,539 75 1 67,539 41,854 49,786,902 43 4 3,049,834,762 80 8 61,255 49,512 59,263,502 51 7 3,049,834,762 80 8 61,255 49,512 61,468,175 55 6 3,305,149,193 87 5 55,045 56,045 65,73,4,467 57 4 3,325,149,193 87 5 53,770 60,622 65,74,467 57 4 3,326,143,193 87 5 89 6 52,239 62,370 68,15,661 59 4 3,442,3325 89 6 50,227 60,622 77,099,945 66 3 3,450,284,728 90 6 47,825 67,31 77,844,338 66 2 3,450,918,00 90 6 46,582 70,818 77,844,348 66 2 3,550,00,980 90 6 46,582 70,818 78,441,349 66 2 3,550,00,980 90 6 46,244 74,244 84,103,495 77 4 3,550,00,980 90 6 44,244 74,244	\$40,000 or more	29 646 787	25.9	2 407 743 135	638	81 214	29 568 866	34.2	2 402 801,428	673
49,788,902 434 3,049,834,762 86 8 61,255 5,045 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,645 5,3770 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 60,622 <td< td=""><td>\$30,000 or more</td><td>42,005.128</td><td>36.7</td><td>2,836,986,539</td><td>751</td><td>67,539</td><td>41 854 074</td><td>48 4</td><td>2,829 593,689</td><td>793</td></td<>	\$30,000 or more	42,005.128	36.7	2,836,986,539	751	67,539	41 854 074	48 4	2,829 593,689	793
61,468,175 61,468,175 61,468,175 61,468,175 61,467 63,561,427 63,305,145,163 63,415,661 63,415,661 63,415,661 63,415,661 63,415,661 63,415,661 63,415,661 63,415,661 63,415,661 63,415,661 63,416,1351 63,416,1351 64,1351 64,1351 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,1341 64,	\$25,000 or more	49.788,902	43.4	3,049,834,762	808	61,255	49 512,982	57.3	3,039,042,014	85.2
61.468 175 53 6 3.305 149.193 875 53.770 60.622 63.581.427 55.4 3.305 149.193 875 55.598 62.379 68.115.61 55.4 3.42.23.262 88.6 55.598 62.379 68.115.61 55.4 3.42.23.262 88.6 55.2598 62.379 68.115.61 55.4 3.460.284.728 90.6 55.227 65.887 77.0634.351 68.5 3.460.284.728 91.6 44.8989 67.331 77.0634.351 68.5 3.566.048,100 95.3 442.44 74.22 84.103.493 770 3.555.757.824 96.8 42.000 77.403 87.041.794 76.0 3.555.757.824 96.8 42.000 77.403 88.831.233 88.7 37.22.493.801 99.6 33.8791 82.231 88.831.233 88.7 3.750.894.924 99.9 36.907 83.761.186 818 101.629.650 94.1 3.750.840 99.8 33.994 85.238 111.051.363 99.9 37.757.766 100.0 33.984 85.238	\$20,000 or mare	59 263,502	517	3 262 163,421	86 4	55.045	58 662 866	6 2 9	3 244 324 448	6 06
63.581,427 65.74,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 65.774,467 66.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774,764 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.774 67.77	\$19,000 or more	61,468,175	536	3,305 149,193	87.5	53,770	60,622 057	701	3 282,522 920	92 0
65.774.467 57.4 3.382.615.425 89.6 51.427 64.026 68.115.561 59.4 3.421.228.236 90.6 55.227 65.867 70.634.351 616 3.465.284.728 90.6 55.227 65.867 73.099.945 63.8 3.495.978.708 92.6 47.825 68.994 73.44.94.381 68.5 3.593.009.680 93.6 47.825 77.848 87.041.794 76 0 3.655.757.824 96.8 42.44 77.828 88.410.349.9 73 4 3.657.878.84 96.8 42.44 77.848 89.90.2.742 83.7 3.722.493.801 98.6 33.8791 82.288 89.90.2.742 83.7 3.722.493.801 98.6 33.8791 82.238 101.629.650 88.7 3.750.846 99.6 37.825 82.911 101.629.650 94.1 3.750.849.24 99.8 33.941 85.291 111.051.363 99.9 37.75.01.0516 100.0 33.984 85.248	\$18,000 or more	63,581,427	55 5	3,344 233,252	88 6	52,598	62 379,922	72.2	3,315 042 680	92.9
68.115,561 59.4 3.450,284.728 90.6 50.227 65.887 73.099,945 63.8 3.460,284.728 91.6 48.989 67.331 75.844.438 66.2 3.530,009,800 93.6 47.825 68.994 75.844.438 66.2 3.586,048,100 94.5 46.582 70.418 81.340,793 71.0 3.686,784,116 96.1 43.424 74.263 81.041,794 76.0 3.655,757,824 96.8 42.000 77.403 89.871,522 78.4 3.679,96,546 96.1 40.945 79.01 95.962,742 83.7 3.722,493,801 98.6 38.791 80.815 95.962,742 86.2 3.738,286,046 99.0 37.825 82.91 101,629,650 88.7 3.750,843 99.6 37.825 82.91 107,785,943 94.1 3.761,186 818 33.984 86.22 88.769 111,051,363 96.9 3.774,010,516 100.0 33.984 86.2291 <t< td=""><td>\$17,000 or more</td><td>65,774,467</td><td>57.4</td><td>3,382,615,425</td><td>89 6</td><td>51,427</td><td>64 026,068</td><td>74.1</td><td>3 343,856 428</td><td>93.7</td></t<>	\$17,000 or more	65,774,467	57.4	3,382,615,425	89 6	51,427	64 026,068	74.1	3 343,856 428	93.7
70.634.351 616 3.460.284.728 916 48.989 67.331 73.099.945 65 2 3.533.009.690 93 6 46.562 70.818 75.844.438 66.2 3.533.009.690 93 6 46.562 70.818 75.844.438 66.2 3.533.009.690 94.5 46.562 70.818 84.103.495 77 0 3.656.784.16 96.1 42.44 74.243 87.041.794 76.0 3.655.757.824 96.8 42.000 77.403 89.871.052 78 78 3.679.796.346 96.1 39.818 80.815 95.962.742 83.7 37.22.493.801 98.6 35.8791 82.328 101.629.650 88.7 3.750.894.924 99.3 35.907 83.761 104.579.345 94.1 3.761.186.818 99.6 33.984 86.035 111.051.363 96.9 3772.339.800 99.8 33.984 86.035 113.681.387 99.5 3772.339.800 99.8 33.984 86.035	\$16,000 or more	68,115,561	59.4	3 421 228 236	906	50 227	65 687 224	76.0	3 371 248 986	945
73,099,945 63 8 3,495,978,708 92 6 47,825 68 994 75,844,438 66 2 3,530,009,890 93 6 46,562 70,818 77,844,438 66 2 3,560,48100 94 5 46,542 72,544 81,40,793 71 0 3,567,854,116 96 1 43,136 74,223 87,041,794 76 0 3,657,784,116 96 1 42,000 77,403 89,71,732 78 0 3,679,796,346 96 1 40,000 77,403 95,962,742 83 7 3,722,493,801 98 6 39,136 79,136 95,962,742 86 2 3,738,286,046 99 0 35,8791 82,328 101,629,650 88 7 3,761,186,818 99 6 37,825 84,413 107,859,43 94 1 3,761,186,818 99 6 35,984 86,299 111,051,363 96 9 3,740,010,516 100 0 33,984 86,299 114,601,414 100 37,23,3980 37,836 37,836 37,836 <td>\$15,000 or mare</td> <td>70,634 351</td> <td>616</td> <td>3,460,284 728</td> <td>916</td> <td>48,989</td> <td>331</td> <td>77.9</td> <td>3 396 770,204</td> <td>95.2</td>	\$15,000 or mare	70,634 351	616	3,460,284 728	916	48,989	331	77.9	3 396 770,204	95.2
75 844 438 66 2 3.53.009,690 93 6 46.582 70 818 81 340,793 71 0 3.56.048,100 94 5 45,432 72 544 81 340,793 71 0 3.598 867,860 95 3 44.244 74 223 84 103 495 77 4 3.627,854,116 96 1 43,136 75,814 87,041,794 76 0 3.655,757,824 96 8 42,000 77 403 89 871,052 78 4 3,779,6546 97 5 40,945 79 031 99 831,233 86 2 3,732,493,801 98 6 38,791 82 37 8 104 529,650 88 7 3,752,493,801 98 6 37,825 82 91 104 579,345 91 3 3,761,186 818 99 6 35,825 82 91 110,651,363 94 1 3,740,10,516 100 0 33,824 86 23 111,681,387 99 2 3,753,786 99 6 35,984 86 29 114,460,1449 100 0 33,984 86 29 86 39 113,681,387	\$14,000 or more	73,099,945	638	3,495,978,708	92 6	47.825	68 994 424	798	3 420,849 345	95.9
78.491.391 68 5 3.566.048,100 94 5 45,432 72 544 84 103.495 71 0 3.598.67,860 95 3 44.244 74 263 84 103.495 73 4 3.675,7824 96 8 42.244 74 283 80.041.704 76 0 3.655,757.824 96 8 42.000 77 403 89.871.052 78 4 3.679,796,346 97 5 40,945 79 031 99.831.233 86 2 3.722,493,801 98 6 38,791 82 378 101.629,650 88 7 3.750,894,924 99 6 37,825 82 91 107.785,943 94 1 3.761,186 818 99 6 35,825 84 413 113,681,387 99 2 3.754,195 100 0 33,984 85 296 114,601,484 100 0 37,233,980 98 6 36 20 84 20 114,601,484 100 0 33,984 86 20 86 20 86 20 114,601,484 100 0 37,233,980 98 6 37,489 86 20	\$13,000 or more	75,844,438	66.2	3,533,009,690	93 6	46,582	70 818,137	819	3,445,454,935	996
81 340,793 71 0 3598 867,860 95 3 44 244 74 263 84 103 485 73 4 3,627,854,116 96 1 43,136 75,814 75,814 89,871,052 78 4 3,679,796,546 97 5 40,945 79 031 98,831,233 86 2 3,732,493,801 99 6 35,791 82,324 99 8 3,791 82,324 99 8 3,791 82,324 99 8 3,791,109 99 0 37,825 82 91 104,629,650 88 7 3,750,151 99 8 35,991 83,791 82,378 110,651,363 99 1 3,749,1151 99 8 35,995 84,413 110,651,363 99 1 3,749,1151 100 0 33,984 85,929 113,681,387 99 2 3,775,976 100 0 33,984 85,929 84,435	\$12,000 or more	78,491,391	685	3,566,048,100	94 5	45,432	72 544 074	83.9	3 467,017,847	97.2
e 84 103 495 73 4 3.627,864,116 96 1 43.136 75,814 87.041,794 76 0 3.655,757 824 96 8 42,000 77 403 89.871,052 78 4 3.679,796,546 97 5 40.945 79 031 95.962,742 81 2 3703,311,109 98 1 39.818 80 815 95.982,742 83 7 3.722,493 801 98 6 38,791 82 238 96.831,233 86 2 3.738,286,046 99 6 37,825 82 911 101,629,850 88 7 3.750,894,924 99 6 35,855 84 413 104,579,345 91 3 3,761,168 18 99 6 35,965 84 413 110,61,363 96 9 3,774,010,516 100 0 33,384 85 929 113,681,387 99 2 3,774,010,516 100 0 33,384 86 328 144,601,847 100 0 372,339,884 86 435	\$11,000 or more	81 340,793	710	3 598 867,860	95.3	44 244	74 263 284		3 486 823 408	97.7
87.041,794 76 3.655,757,824 96 8 42.000 77.403 89.871,052 78 4 3.679,796,546 97.5 40.945 79.031 89.8071,052 81 2 3.639,711,109 98 1 39.818 80.815 95.962,742 83.7 3.722,493.801 98 6 38.791 82.228 96.831,233 86.2 3.738,286,046 99.9 3.639,7 82.911 101,629,850 88 7 3.756,884,924 99.9 3.65,907 83.761 104,579,345 94.1 3.769,1451,951 99.8 33.984 85.929 113,681,387 99.5 3.775,577,606 100.0 33.212 86.435	\$10,000 or more	84 103 495	73.4	3,627,854,116	96 1	43,136	75,814 378	87.7	3,503 113 715	98.2
89,871,052 78,4 3,679,796,546 97,5 40,945 79,031 93,005,659 81,2 3703,311,109 98,1 39,818 80,815 95,982,742 83,7 3722,493,801 98,6 38,791 82,328 98,831,233 86,2 3738,286,046 99,0 37,825 82,911 101,629,650 88,7 3750,884,924 99,6 37,825 82,911 104,579,345 91,3 3761,168,818 99,6 35,965 84,413 111,051,363 96,9 3774,010,516 100,0 33,984 85,929 114,601,387 99,9 3775,570,66 100,0 33,984 86,928 144,601,849 100,0 3723,398 98,6 3724,849 86,435	\$9,000 or more	87,041,794	76.0	3,655,757,824	96 8	42.000	77 403,325	896	3 518,206,781	986
93.005,659 812 3703,311,109 98 1 39,818 80,815 95,962,742 83 7 3722,433,801 98 6 38,791 82,228 82,228 98,738,286,046 99,0 37,825 82,911 101,629,850 114,671,943 96,9 3774,105,16 110,00 33,384 96,924 9775,577,606 100,00 33,384 96,925 9775,577,606 100,00 33,384 96,925 9775,577,606 100,00 33,384 96,925 9775,577,606 98 13,884 96,93 9774,010,516 99,83 96,93 9774,010,516 99,83 96,93 9774,010,516 99,83 96,93 9774,010,516 99,83 99,83 96,93 9774,010,516 99,83 99,83 96,93 9774,010,516 99,83 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 99,93 9	\$8,000 or more	89,871,052	78.4	3,679,796,546	97.5	40.945	79 031 730	91.4	3 532 039 020	0 66
95,962,742 837 378,286,046 99 6 35,825 8291 82328 82328 831233 862 378,286,046 99 0 37,825 8291 823123 862 378,286,046 99 0 37,825 8291 8291 101,629,650 88 7 3,750,894,924 99 3 36,907 83761 104,579,345 94 1 3,769,151,951 99 8 34,969 85,038 11,051,363 96 9 3,75,57,507 60 100 0 332,184 85,929 145,601,444 145,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 144,601,444 14	\$7.000 or more	93 005,659	81.2	3 703,311,109	98 1	39,818	80 815 385	93.5	3,545 417,796	99.4
98.831233 862 3738.286.046 990 37.825 82911 101,629,650 887 3,750,894,924 993 36,907 83,761 104,579,345 941 3,769,151,951 998 34,969 85,036 111,051,363 969 3,774,010,516 1000 33,984 85,929 113,681,387 992 3,775,577,606 1000 33,984 85,435	\$6,000 or more	95,962,742	83.7	3 722,493,801	986	38,791	82 328 447	95.2	3 555,248 108	966
101,629,650 88 7 3,750,884,924 99 3 36,907 83,781 104,579,345 91 3 3,761,166,818 99 6 35,965 84,413 107,785,943 94 1 3,769,151,951 99 8 34,969 85,036 111,051,363 96 9 3,774,010,516 100 0 33,984 85,929 113,681,387 99 2 3,775,577,606 100 0 33,212 86,430 144,601,819 100 0 3,73,334 86,430	\$5,000 or more	98,831 233	86 2	3 738,286,046	0 66	37,825	82 911 292	95.9	3,558 461,727	2 66
104 579,345 913 3,761,186,818 996 35,965 84,413 107,785,943 941 3,769,151,951 99,8 34,969 85,036 111,051,363 969 3,774,010,516 100.0 33,984 85,929 113,681,387 99,2 3,775,577,606 100.0 33,212 86,430 114,661,819 100,0 3,723,339,880 98,6 37,2489 86,430	\$4 000 or more	101,629,650	88 7	3,750,894,924	993	36,907	83 761 483	6 96	3,562 255,512	968
107.785,943 941 3.769,151,951 998 34,969 111.051,363 969 3.774,010,516 1000 33,984 113.681,387 99.2 3.775,577,606 1000 33,212 114.601,819 1000 3.723,334,880 98.6 37,489	\$3 000 or more	104 579,345	91.3	3,761,186,818	9 66	35 965	84 413 513	7 7 9	3 564 589 105	6 66
113.681.387 99.2 3.774.010.516 100.0 33.984 113.681.387 99.2 3.775.577.606 100.0 33.212	\$2,000 ar more	107,785,943	94 1	3,769,151,951	8 66	34 969	85 036 010	98 4	3,566 141 348	100 0
113.681,387 99.2 3.775,577,606 100.0 33.212	\$1,000 ar more	111,051,363	6 96	3,774,010,516	100 0	33,984	85 929,964	99.4	3,567 456,081	100 0
112 601 849 100 0 3 723 339 886 32 89	\$1 or more	113,681,387	99.2	3 775,577,606	100 0	33 212	86 430 360	100 0	3,567 871 127	100 0
201,25 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	All returns	114,601,819	100.0	3,723,339,880	98.6	32,489	86,435,367	100 0	3,563,975,607	6 66

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

					TaveT	Tavable returns					
		Taxable income		lnco	Income tax after credits				Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	of	Amount	Ö	jo	Amount	Jo	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	income	(dollars)
										less deficit	
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(69)	(09)
Accumulated from Largest Size											
of Adjusted Gross Income											
\$1,000 000 or more	66.352	150,887,934	6.2	66 326	52 812,469	10.5	53,245,979		353	31.2	801 583
\$500,000 or more	206 958	233,792,038	96	206 713	80,867,020	161	81,591,315		349	308	393 974
\$200,000 or more	991,838	427,168,348	17.5	991 449	138,488,314	27.7	139,871,281	27 8	32.7	28 4	140,956
\$100,000 or more	4,094,970	740,467,403	303	4,093 932	213,389,098	426	215,156,519	428	291	23.9	52 530
\$75,000 or more	8,311,075	1,003,195,909	411	8,312 445	267,359.432	53.4	269,237,053	53.5	268	21 4	32 372
\$50,000 or more	20,525 448	1,520,042,758	623	20,523,871	358,350,058	716	360,290,060	717	23.7	180	17,548
\$40,000 or more	29,561 734	1,789,700,485	733	29,558,834	401,837 264	80 2	403,786,019		22 6	16.8	13 656
\$30,000 or more	41,846,195	2,062,377,999	845	41,843,632	445,081,634	889	447,041,598	889	217	15.8	10,681
\$25,000 or more	49,504 074	2,186,764 422	89 6	49,502,503	463,629 508	926	465,590,459	926	213	153	9 403
\$20,000 or more	58,653,935	2,300,127,009	94.2	58,652,364	480,117,218	95.9	482,081 427	959	210	14.9	8 218
\$19,000 or more	60,611,879	2 320,424,401	95 1	60,611 554	482.933.471	96 4	484,897,920	96 4	209	14.8	7,999
\$18,000 or more	62,369,485	2,337,277,728	95.7	62,369,159	485,239,214	6 96	487,203,716	6 96	20 8	14.7	7,810
\$17,000 or more	64,015,630	2,352,192,590	96 4	64,015,304	487,333,703	973	489,298,607	97.3	208	146	7 642
\$16,000 or more	65,676,784	2,365,658,260	6 96	65,676 459	489,260,567	97.7	491,225,624	97.7	20 8	146	7 478
\$15,000 or more	67,321,082	2,378,170,333	97.4	67,320,758	491 129,041	98 1	493,094 117	98 1	207	145	7 323
\$14,000 or more	68,983 965	2,389,031,780	97.9	68 983,640	492,756.714	98 4	494,722.014	98 4	20 7	14.5	7 170
\$13,000 or more	70,807,675	2,399,731,366	983	70,807,350	494,360 615	98.7	496,325,922	98.7	207	144	7,008
\$12,000 or more	72,533,612	2 408,536 668	98.7	72 533 288	495,685,176	0 66	497,651,925	0 66	207	144	0989
\$11,000 or more	74,251,705	2,416,798,186	0 66	74 252,494	496,960,396	99.2	498,927,172	99.2	20 6	143	6.718
\$10,000 or more	75.802.431	2.423,459,110	666	75.803.221	497,955,030	99 4	499,935,920	99.4	20 6	143	6.594
\$9,000 or more	77,391,051	2,429,043,808	5 66	77,392,169	498.794.896	9 66	500,776,926	9 66		14.2	6.470
\$8,000 or more	79,013,619	2 433,114 119	2 66	79,020,537	499,464,822	2 66	501,446,981	2 66	20 6	14.2	6 345
\$7,000 or more	80,796,030	2,436,192,401	8 66	80,804,193	499,929,513	8 66	501,913,896	8 66		142	6.211
\$6,000 or more	82,309,085	2,438,027,274	6 66	82.317.248	500.207,901	6 66	502,192,318	6 66		141	6,100
\$5,000 or more	82,891,778	2,439 131,235	6 66	82.899 941	500,375,543	o o o o	502 360,299	6 66		141	650,9
\$4,000 or more	83,737,330	2,439,992 273	100 0	83,750 132	500 523,920	100 0	502,509,197	6 66		141	666'9
\$3,000 or more	84,385,956	2 440 435,724	100 0	84,402,162	500,601,463	100 0	502,586,740	100 0		141	5,954
\$2 000 or more	85,008,445	2,440,740,288	100 0	85,024 651	500,651 607	100 0	502,637,284	1000		141	5911
\$1 000 or more	85,902 392	2,441,122 169	100 0	85,918,598	500,714,175	100 0	502,700 638	100 0	20 6	141	5 850
\$1 or more	86,400,338	2,441,209,012	1000	86 418 662	500 733,405	100 0	502,719,908	100 0		141	5 8 1 6
All returns	86,400,338	2,441,209,012	100.0	86,420,482	500,735,016	100.0	502,787,806	100.0	20.6	141	5,817

X Percentage not computed Z Less than 0.05 percent NOTE Detail may not add to totals because of rounding

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples-money amounts are in thousands of dollars)

							All returns						
Size of adjusted		Adjusted		Total itemize	Total itemized deductions	Standard	Standard deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
		deficit		returns	Amount	or returns	Amount	or returns	Amount	or returns	Amount	of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	114,601,819	3,723,339,880	540,540,132	32,821,464	490,403,708	80,840,916	382,134,445	90,831,069	2,453,542,706	86,420,482	500,735,016	86,435,367	502.787,806
No adjusted gross income	920 431	-52,237,725	4 006,501	:	;	:		:	1	1 820	1610	5.007	67 898
\$1 under \$5,000	14 850 154	37 291,560	29 456,392	171,121	1,796,854	14 677,797	47,484 649	3 601 220	2.085,258	3 518 721	357 862	3 519 067	359 609
\$5,000 under \$10,000	14 727,738	110 431,929	51,871 144	610,522	6.608,999	14 114,825	64,292,471	7 214 871	15,778,479	7,096 720	2 420 513	7 096 914	2 424 379
\$10,000 under \$15,000	13,469 144	167,569,389	56.752,519	913,416	8,751 292	12,548,489	61,303,645	10,556,222	49,593 469	8,482,463	6,825 989	8 482 851	6,841,803
\$15,000 under \$20,000	11 370,849	198 121 307	52,692 115	1 391,376	13,664 686	9,979 473	50,054,429	10 596 902	84 702.065	8,668,393	11,011 823	8,668,660	11,012 690
\$20,000 under \$25 000	9 474 601	212,328 659	44 520,586	1 580 166	14,812,600	7,891,027	39 777,062	9 310 878	113,976,330	9.149 861	16 487 711	9,149,885	16 490,967
\$25,000 under \$30 000	7 783,773	212,848,223	40,231,378	1,981,701	18,944,016	5.802.073	29,696,398	7 673 893	124 474,976	7,658,870	18 547 874	7 658 908	18 548,861
\$30,000 under \$40 000	12 358 341	429 243 404	68,461,757	4 538,682	46,551,496	7,815,142	41,976 332	12,298 021	272 828,793	12 284 799	43 244 369	12 285,208	43 255 580
\$40,000 under \$50,000	9 072 138	405,366,468	56,796 515	4,951,568	55,387,289	4 120,410	23,877,136	9.045 808	269,806,935	9,034,963	43 487 207	9,036 752	43 495 959
\$50,000 under \$75,000	12,248,446	741,486,274	84 163,906	9,068,069	121,716,054	3,180,377	19,235,166	12,220,154	516,912,048	12 211 426	90 990 626	12 215 142	91,053 007
\$75,000 under \$100,000	4 224 878	359,850,336	29 410.789	3 751 463	64 977,655	473,416	2 976,003	4,216,623	262,755,147	4 218 513	53,970 334	4 221 065	54,080,534
\$100,000 under \$200,000	3,107,998	408,039,318	20 897,602	2,919,745	72 728,804	188,250	1,163,641	3,104 460	313,409 048	3 102,483	74 900 784	3 103,603	75 285 238
\$200,000 under \$500,000	786,038	228,008,384	1 278.845	751,123	33,237,362	34.875	209 357	785.020	193,398,214	784 736	57.621 294	785 206	58 279 965
\$500 000 under \$1 000,000	140.803	94,353,593	45	130,118	11 418,900	10.684	63,863	140,634	82,915,033	140 387	28,054 551	140,672	28 345 337
\$1,000 000 or more	66,485	170,638,763	39	62 392	19,807,700	4.078	24.293	66.365	150,906 911	66,326	52 812 469	66 426	53,245 979
Taxable returns, total.	86.435,367	3,563,975,607	406,980,328	30,886,816	457,108,465	55,525,772	262,988,536	86.400,338	2,441,209,012	86,420,482	500,735,016	86,435,367	502,787,806
No adjusted gross income	5.007	-3,895,521	28,833	:	1		1	:		1,820	1 610	5,007	67 898
\$1 under \$5,000	3,519 067	9 409,401	50 533	*14,878	.39,627	3,504,190	7,325,568	3,508,560	2 077,777	3,518,721	357 862	3 519 067	359 609
\$5,000 under \$10,000	7,096 914	55,348,012	12 905,459	132,999	643,445	6,961,524	26 175,660	7,089 347	15,672,125	7,096 720	2,420 513	7 096 914	2 424 379
\$10,000 under \$15,000	8,482,851	106,343,511	23 266,345	501,756	3,283,639	7,973,856	34,516 517	8,481 349	45 288,777	8 482,463	6,825,989	8 482 851	6 841 803
\$15,000 under \$20 000	8,668,660	152 445,756	30,530,313	925,824	6,858,232	7 742.836	37 026 207	8,667 147	78,043,325	8 668 393	11 011 823	8 668 660	11 012 690
\$20,000 under \$25,000	9 149,885	205,282 433	41 212 397	1,404,508	11,815,761	7,741,969	38,892,373	9,149 861	113,362,587	9,149,861	16 487 711	9 149 885	16.490,967
\$25,000 under \$30 000	7 658,908	209 448,325	38,993 953	1 875,529	16,489,572	5,783,378	29,580,512	7,657,878	124,386,422	7,658,870	18 547 874	7 658 908	18 548 861
\$30,000 under \$40 000	12 285 208	426 792 262	67 978 555	4 468,669	44 200 674	7 812 022	41 959,386	12 284 462	272,677,514	12 284 799	43 244 369	12 285 208	43 255 580
\$40,000 under \$50,000	9.036 752	403 802 302	56,526,584	4,920 891	53 787,647	4 115,701	23,847,936	9 036,286	269,657,727	9,034,963	43,487,207	9 036,752	43 495 959
\$50,000 under \$75 000	12 215 142	739,533,722	83 950.670	9,035,423	119 526 531	3.179719	19 231,601	12 214,373	516,846 849	12 211 426	90,990 626	12 215 142	91 053 007
\$75,000 under \$100.000	4 221,065	359,522,515	29 387 277	3,747,980	64,482,995	473,085	2,973,952	4 216 105	262,728 506	4 218 513	53 970 334	4 221 065	54 080 534
\$100,000 under \$200,000	3,103,603	407 472,428	20,871,720	2 915,707	72 166 928	187,893	1 161,509	3,103,132	313,299 055	3,102 483	74 900,784	3 103,603	75,285 238
\$200,000 under \$500,000	785 206	227 773,675	1 277 642	750 318	32,930 523	34,848	209 216	784 880	193,376 310	784 736	57 621 294	785 206	58 279 965
\$500,000 under \$1 000 000	140,672	94,263,971	19	129,996	11,307 667	10,676	63,825	140,607	82,904 105	140 387	28 054 551	140 672	28 345 337
\$1 000 000 or more	66 426	170 432 814	28	62.337	19,575 224	4,074	24 273	66 352	150,887,934	66 326	52 812 469	66 426	53 245 979
Nontaxable returns, total.	28,166,452	159,364,274	133,559,803	1,934.648	33,295,243	25,315,144	119,145,909	4,430,731	12,333,694	1	\$	ı	8
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

State of subjected State of subjected Subjected Subjected Total statement subjected Total							METUTINS OF THE	returns of married persons filling jointly	milg Joinny					
Humbor Contonino Contoni	Size of adjusted		Adjusted		Total itemize	ed deductions	Standard	deduction	Taxable	ncome	Income tax	after credits	Total in	Total income tax
Teach Teac	gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
		of returns	less	amount	ŏ	Amount	of	Amount	Jo	Amount	of	Amount	of	Amount
			deficit		returns		returns		returns		returns		returns	
Column C		(14)	(15)	(16)	(71)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
1,12,234,432 2,14,546,522 2,14,1296 2,16,54,477 2,14,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,1296 2,12,129	All returns, total.	48,298,687	2,508,485,786	346,953,022	22,580,458	371,838,572	25,310,657	163,451,805	41,874,740	1,699,555,732	40,735,236	359,817,191	40,742,883	361,354,878
1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1,10,20, 1	No adjusted gross income	407 571	-35 135 775	2 715,315	:	:	:	:	:	;	568	187	2,980	51 255
2.234.43 1.7446.52 1.55.070 2.013.28 1.366.901 1.746.52 1.564.971 1.59.070 2.013.28 1.366.901 1.246.52 1.59.070 2.013.28 1.366.901 1.246.802 1.246.802 1.224.403 1.59.070 2.014.403 1.746.602 1.246.802 2.244.803 2.955.014 2.955.014 2.955.014 2.955.014 2.955.014 2.955.014 2.955.014 2.955.014 2.956.803 2.186.402 2.256.904 2.244.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.246.803 2.256.904 2.256.904 2.246.803 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.904 2.256.90	\$1 under \$5.000	1 025 737	2.898 547	6,941,489	61,851	895,652	963,886	6 199 053	.6.808	6996.	*12.409	*11,108	.12 431	11 595
1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,00	\$5 000 under \$10 000	2 238 463	17 446 522	15,644,971	153 070	2 013 285	2,085 393	13,683 911			.4.883	*58,423	.5 041	*58,624
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	\$10,000 under \$15,000	3,373 193	42,488,921	22 414,936	290.677	3,452,508	3.082 516	20,544 455	1 473,554	2 310,732	1,292,355	364,323	1,292,743	377,552
3.457.464 77.060544 2.870.929 680.0224 2.700.917 7.40.334 2.700.917 1.91.7959 3.71.7969 3.21.647 3.22.860 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 3.21.796 6.003.139 4.20.865 6.003.20 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.2063 3.21.	\$15,000 under \$20,000	3 680,678	64 258.083	25 281,073	505 245	5 573,737	3 175 434	20,855,216	3 118,147	14,372 307	2,284 040	1,698,090	2,284 306	1 698 925
1,11,121 1,11,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,1,122 1,	\$20,000 under \$25,000	3 457 494	77,605,844	23,879,592	663,677	7 423,384	2,793 817	18,212,952	3,318 293	28 688,098	3 215,467	4 098,096	3,215,477	4 098,172
6.43316 2.55 4.26 16 6.40 6.90 8.4 14 2.0 12 2.44 5.10 0.50 0.25 9.20 4.379 9.06 4.70 0.25 9.20 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.40 3.16 5.0 6.	525,000 under \$30,000	3 317 799	91,056,370	25 150,184	809.224	8.888.938	2,508,575	15,963 458	3 238,924	41 354 174	3,228,600	6,093.133	3 228,634	6,093,927
0.10178 9.33 0.180 0.19 0.4520 0.64 3.456.329 3.9719.212 3.036.927 13.283.633 6.476.476 6.499.319 2.7221.512 0.1018.933 0.1018.933 0.180 0.137 0.190 0.190 0.1018.933 0.180 0.137 0.190 0.190 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137 0.190 0.137	\$30,000 under \$40,000	6 727 817	235 426 185	49,988,747	2,348,510	26.025,929	4,379 306	27,697,893	6.693,262	132,049,299	6.684 472	19,549,394	6,684 554	19 552,721
17.228.03 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.229.76 17.2	540,000 under 550,000	6 493,156	291.009.189	48,220,684	3,456,329	39,719,212	3,036.827	19,283,953	6,476,476	183,940,447	6,469,319	27.221,512	6,470,334	27 223.890
0 7743 645 222 376 918 235 578 25 5777 99 49 428 833 2779 59 50 3778 931 233 95 50 98 378 95 70 4777 90 40 4778 90 40 428 833 2779 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50 2778 90 50	S50 000 under \$75,000	10 178 933	618,601,587	77,329 790	7,523,561	101,044 491	2 655,372	16,923,046	10,161,612	423,700,236	10,155,676	71,208.760	10,156,745	71,256,610
0 2743362 380 327,389 20003750 2882,834 64,338,970 160 527 1,048 807 2740,457 2750,658 90 2738,640 64747734 27,040 0 112,1362 200 572,886 1260 375 112,778 97,998,413 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635 180 635	\$75,000 under \$100,000	3 784 614	322 376,918	28,122,058	3,355,782	57,779,949	428 833	2,779,920	3,778 331	233,935 308	3,780,226	47,130,144	3,780,981	47 197 268
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$100,000 under \$200,000	2 743,362	360 327,399	20,003.750	2 582,834	64,338,970	160,527	1,048,807	2 740,457	275 065,580	2,738,640	64,747,734	2 739,535	65,016,226
12,1321 81,062,425 32 411,2370 91,739,684 8931 57,262 121,168 71,300,446 121,076 55,133 43,11,561 40,742,883 2,451,270,66 287,892,542 21,586,211 353,796,596 15,555,71 331, 24,176 21,234 21,234 21,239 20,391,730 2,431,781 40,742,883 2,451,270 2,241,312 2,3385 2,431,270 2,241,312 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2,241,314 2	\$200,000 under \$500,000	693,308	200,572,385	1 260,373	662,399	29,387 113	27 909	180,635	692 538	169 838 515	692,370	50,345,814	692 695	50,883,560
6.5.239 138 491 186 28 51,929 133 12,291 030 55,133 49,11,561 40,742,883 24,54,273 066 28,683 24,692,73 066 28,192,73 04 40,742,883 24,54,273 06 28,11,194 40,11,561 40,742,883 24,54,273 06 28,11,194 40,11,561 40,742,883 24,54,273 06 28,11,194 40,11,561 40,742,883 24,54,273 06 28,11,194 40,11,561 40,120,887 40,120,877 40,120,873 40,120,877 40,120,873 40,120,877 40,120,873 40,120,877 40,120,873 40,120,877 40,120,874 40,120,877 40,120,874 40,120,877 40,120,874 40,120,874 40,120,874 40,120,874 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108 40,111,108	\$500,000 under \$1,000,000	121,321	81.062.425	32	112.370	9,739,684	8,951	57 262	121 188	71,300,448	121,078	24 178,912	121,226	24 405,117
40,742,883 2,459,273,066 20,789,542 21,588,211 353,796,596 1171,691 123,742,799 40,720,670 1,696,600,967 40,735,236 358,917,191 40,71 2 980 2,245,131 23,385 -13 -15 -13 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,885 -13,	\$1,000.000 or more	55,239	138 491 186	28	51,929	15,555 721	3 311	21 243	55 149	122,991,030	55,133	43 111,561	55,202	43,429,435
1.29.743 .31198 .39.653 .49.22 .49.22 .49.22 .49.22 .49.23 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .49.24812 .	Taxable returns, total.	40,742,883	2,459,273,066	287,892,542	21,568,211	353,796,596	19,171,691	123,742,799	40,720,267	1,696,600,957	40,735,236	359,817,191	40,742,883	361,354,878
12.2431 ****1984 ****1985 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984 ****1984	No adjusted gross income	2 980	-2 451 312	23.385	i	;	ì	1	1	;	568	187	2,980	51 255
5.041 4.965 26.54 4.922 55.896 119 7740 2.927.40 2.93.575 2.92.355 3.64.323 1.292.743 1.729.743 1.729.743 1.729.743 1.291.240 2.163.675 1.292.355 3.64.323 2.284.306 4.0420.832 2.294.306 2.089.177 2.045.277 1.384713 2.282.760 1.230.277 2.284.040 1.689.080 3.218.477 7.2389.015 2.126.182 5.083.815 2.089.277 2.082.760 1.729.747 2.284.047 1.689.080 3.228.634 88.618.116 2.126.162 5.19.266 5.083.815 2.686.20 1.7601.833 3.215.467 2.284.040 1.689.080 6.684.554 7.238.907 2.98.6240 2.484.601 2.768.467 2.841.607 1.954.932 1.954.932 10.156.748 88.618.146 2.30.7406 2.474.402 3.024.432 3.136.4472 3.154.472 3.154.472 3.154.472 3.154.472 3.154.472 3.154.472 3.154.472 3.154.472 3.154.472 3.154.472	S1 under \$5,000	*12,431	*31 198	*39 053	•13	.863	*12 418	*43 629	.6 808	69.559	•12.409	11 108	*12 431	*11 595
1292 743 17246 420 6.156 887 57.930 486.230 1234.812 8 471.314 1 291.240 2.163.757 1 292.355 384.323 2.284 306 40,420 832 12.158.985 2.999.777 2.045.227 13.834.713 2.282.794 12.340.277 2.284.040 1.698.090 3.215 477 7.286.345 5.985.676 5.083.815 2.696.220 17.601.833 3.215.467 2.284.040 1.698.090 3.228.634 88.618.116 24.095.947 7.383.806 2.489.888 15.847.601 3.215.467 2.8416.243 3.215.467 2.8416.243 3.215.467 2.8416.243 3.215.467 3.286.00 6.093.133 3.215.467 3.286.00 6.093.133 3.215.467 3.215.467 3.286.00 6.093.133 3.215.467 3.286.00 6.093.133 3.215.467 3.286.00 6.093.133 3.215.467 3.286.00 6.093.133 3.215.467 3.286.00 6.093.133 3.215.467 3.215.467 3.215.467 3.215.467 3.215.467 3.215.467 3.215.467 3.215.467 3.215.467	\$5 000 under \$10,000	*5,041	*41 965	*26,254	*4,922	*55,896	119	•740	*	,	.4,883	*58,423	-5,041	*58,624
2.284 306 40,420 832 12,158,985 239,079 2,089,177 2,045,227 13,834 713 2,282 794 12,340,277 2,284,040 1,698,090 3.215 477 72,369 015 21,267,162 519,256 5,083,815 2,696 220 17,601,833 3,215 467 2,284,040 1,698,090 3,228,634 88,618 116 24,095,947 738,746 7,383,806 2,499,888 15,847,601 3,227,608 41,292,657 3,228,600 6,093,133 6,684,554 233,997 039 49,624,541 2,307,406 24,741,402 4377,148 27,684,506 6,684,132 131,961,767 6,684,472 195,49,394 6,470,334 290,036 993 48,019,765 3,438,215 38,962,406 3,025,475 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,226 10,156,183 423,650,22	\$10,000 under \$15,000	1 292 743	17 246 420	6,156,887	57.930	466,230	1 234,812	8,471,314	1 291,240	2 163 757	1 292 355	364,323	1,292,743	377 552
3.226.547 7.2369 015 2.1267,162 519.256 5.083.815 2.696.220 17.601.833 3.215.467 2.8416.243 3.215.467 4.098.096 3.228.634 88.618 116 2.4095.947 738.3606 2.489.888 15.847.601 3.227.608 41.292.657 3.228.600 6.093,133 6.884.554 2.33.997.039 49.624.541 2.307.406 2.4741,402 4377148 27.684.506 6.684.132 131.961.767 6.684.472 19.549.394 10.156.745 6.17.280 872 77.143.770 7.501.851 99.585.441 2.554.859 427.560.226 10.156.776 6.499.319 17.208,709 0 2.27.9555 6.27.77869 3.777.869 3.777.869 3.777.818 2.736.620 47.130.144 0 2.27.9555 2.579.338 6.3870.991 160.197 1.046.755 2.739.605 2.738.640 6.469.319 17.208.700 0 2.27.9555 2.579.338 6.3870.991 160.197 1.046.755 2.739.605 2.738.640 6.738.714 1.046.755 2.739.605	\$15,000 under \$20,000	2,284 306	40,420 832	12,158,985	239,079	2.099,177	2 045,227	13,834 713	2 282 794	12 340 277	2,284,040	1,698,090	2,284,306	1 698 925
3.228.634 88.618.116 24.095.947 738.746 7.383.806 2.489.888 15,847.601 3.227.608 41,292.657 3.228.600 6.093,133 6.684.554 233.997.039 49.624.541 2.307.406 2.4741,402 4377,148 27,684.506 6.684.132 131.961.767 6.684,472 19,549.394 6.470.334 290.038 933 48.019.765 3.438.215 38.962.406 3.032.119 19.254.753 6.470.311 183.801.130 6.469.319 27.21.512 10.156.745 617.280 872 77.143.170 7.501.851 99.585.541 2.554.859 427.560.82 10.155.676 10.155.676 17.208,700 0 27.396.35 3.52.476 57.310.529 428.502 2.777.869 3.777.869 3.777.869 3.777.869 3.777.869 47.130.144 0 27.39 535 3.59 840.162 19.978.922 2.579.338 63.870.991 160.197 1.046.755 2.739.66.52 2.738.640 64.437.73 1.047.734 0 692.695 2.679.338 63.870.991 160.197	\$20,000 under \$25,000	3 215 477	72,369 015	21.267,162	519 256	5,083,815	2.696 220	17,601,833	3,215 467	28 416 243	3.215,467	4.098.096	3 215,477	4,098 172
6.684.554 233.997 039 49 624.541 2.307 406 2.477.148 27.684 506 6.684.132 131 961 767 6.684.472 19,549.394 6.470.334 290 036 935 48.019 765 3.488.215 3.89 62.406 3.032.119 19.254.753 6.470.311 183.801.130 6.684.422 19,549.394 10.156 745 617.280 872 77.143.170 7.501.851 99.585.541 2.554.894 16,920 084 10,156.183 423.550.226 10,155.676 77.201.404 0 27.39 535 3.59 840 162 2.579.386 63.870 991 160.197 1.046.755 2.739.66.22 2.736.60.52 77.208.760 0 692.695 2.00.397.798 1259.204 664.803 29153.110 27.895 180.531 692.432 1692.605 2.738.605 27.736.60 27.736.814 0 692.695 2.00.397.798 112.279 965.053 8947 57.238 121.171 77.294.001 121.078 24178.912 1 1.55.202 1.38.380.921 1.01.22.47 1.01.22.47 1.04.1976	\$25,000 under \$30,000	3,228,634	88.618 116	24 095.947	738.746	7,383,806	2,489 888	15,847,601	3.227,608	41,292 657	3,228,600	6,093,133	3 228,634	6.093 927
6 470.34 290 036 993 48.019 765 3.438.15 3.962 406 3.032119 19.254,753 6 470.311 183.801130 6 489.319 27221.512 10.156 745 61.156 745 61.156 745 10.156 745 77.143.170 7501,851 95.85.541 2.654 894 16.920 084 10.156 183 423.650 226 10.155,676 77.120,760 77.20,760 0 27.39 535 352 040 162 19.978.322 2.579.338 63.870 991 160.197 1.046 755 2.739,162 274,960.522 2.738 640 64.747.734 0 692.695 200.397 798 1259 204 664 803 29.153110 27.895 129.2432 169.821.912 27.38640 64.747.734 0 121.226 80 997.542 13 112.279 965.053 8947 57.238 121.171 77.244 001 121.078 24.747.334 1 128.380 921 17 17 17.244 001 12.1078 24.718.912 27.3860.88 24.718.912 27.3860.88 24.7178.912 24.7178.912 24.7178.912 24	\$30,000 under \$40,000	6,684,554	233,997 039	49 624,541	2,307 406	24.741,402	4 377,148	27.684 506	6,684,132	131 961 767	6,684,472	19,549,394	6.684 554	19,552 721
10.156 745 617.280 872 77.143.170 7501,851 95.85.541 2.654 894 16.920 084 10.156 183 423.650 226 10.155,676 77.1208,760 77.1208,760 0 2739 535 350 840 162 2.579,338 63.870 991 160.197 1.046 755 2.739,162 273,960,522 2.738 640 47.130,144 0 692.695 200.397 798 1.259,204 664 803 29.153110 27.892 1.60,157 1.046 755 2.739,162 274,960,522 2.738 640 647,477,34 0 692.695 200.397 798 1.259,204 664 803 29.153110 27.892 180,531 692,432 1692,432 17.94 001 17.1078 24178,912 55.202 138,380 921 17 51.894 15.427 778 3309 21.231 55.142 17.044 001 12.1078 24178,912 1.0.55,804 49.212,720 59.060,480 1.012,247 180.44,976 1.54477 2.954,775 1.594,076 1.54477 1.54477 1.54477 1.54477 1.54477 1.54477 <td>\$40,000 under \$50,000</td> <td>6 470,334</td> <td>290 036 993</td> <td>48,019 765</td> <td>3,438,215</td> <td>38 962 406</td> <td>3.032 119</td> <td>19,254,753</td> <td>6 470,311</td> <td>183,801 130</td> <td>6 469,319</td> <td>27 221,512</td> <td>6,470 334</td> <td>27 223 890</td>	\$40,000 under \$50,000	6 470,334	290 036 993	48,019 765	3,438,215	38 962 406	3.032 119	19,254,753	6 470,311	183,801 130	6 469,319	27 221,512	6,470 334	27 223 890
3 780,981 322,085,504 28,099,238 3.352,479 57310,529 428,502 2.777,889 3.777,818 233,908,722 3780,226 47,130,144 3.3 0 2739,535 359,840 162 19,978,922 2,579,338 63,870,991 160,197 1,046,755 2,739,162 274,960,522 2,738,640 64,747,734 2,238,640 64,747,734 2,238,640 64,747,734 2,238,640 64,747,734 2,238,640 64,747,734 2,238,641 2,238,641 2,238,641 2,238,641 2,238,641 2,238,641 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734 2,241,734	S50,000 under S75 000	10,156 745	617.280 872	77,143,170	7 501,851	99 585,541	2,654 894	16,920,084	10,156,183	423,650 226	10,155,676	71,208,760	10 156,745	71 256 610
0 2739 535 359 840 162 19,978,922 2,579,338 63,870 991 160,197 1,046 755 2,739,162 274,960,522 2,738,640 64.747,734 2.2 2,738,640 64.747,734 2.2 2,738,640 64.747,734 2.2 2,738,640 64.747,734 2.2 2,738,640 64.747,734 2.2 2,738,142 692,370 64,747,734 6.138,380 921 12,27 12,107 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22 11,22	575,000 under \$100,000	3 780.981	322 065 504	28.099 238	3,352,479	57 310,529	428 502	2,777,869	3,777,818	233,908,722	3 780,226	47,130,144	3,780 981	47 197 268
0 692,695 200,397 798 1 259 204 664 803 29 153 110 2 7 892 180,531 692,432 169,821,912 692,370 60,345,814	\$100 000 under \$200,000	2 739 535	359 840 162	19.978.922	2,579,338	63,870 991	160,197	1,046 755	2,739,162	274,960.522	2.738 640	64 747.734	2,739 535	65 016,226
000 121 226 80 997 542 13 112 279 9 655 053 8 947 57 238 121 171 71 294 001 121,078 24 178,912 55,202 138,380 921 17 51,894 15,427 778 3309 21 231 55.142 122,980 186 55 133 43 111,561 7,555,804 49,212,720 59,060,480 1,012,247 18,041,976 6,138,966 39,709,006 1,154,472 2,954,775 - - - - -	\$200 000 under \$500.000	692,695	200,397 798	1 259,204	664 803	29 153 110	27 892	180,531	692,432	169,821,912	692,370	50,345,814	692,695	50 883,560
55,202 138,380 921 17 51,894 15,427 778 3309 21 231 55,142 122,980 186 55 133 43 11,561 7,555,804 49,212,720 59,060,480 1,012,247 18,041,976 6,138,966 39,709,006 1,154,472 2,954,775 - - - - -	\$500 000 under \$1,000 000	121 226	80 997,542	13	112,279	9 655 053	8 947	57 238	121 171	71 294 001	121,078	24 178,912	121 226	24 405 117
7,555,804 49.212,720 59,060,480 1,012,247 18,041,976 6,138,966 39,709,006 1,154,472	S1 000 000 or more	55,202	138,380 921	17	51.894	15.427 778	3 309	21 231	55.142	122,980 186	55 133	43 111,561	55,202	43 429 435
	Nontaxable returns, total	7,555,804	49.212,720	59,060,480	1,012,247	18,041,976	6,138,966	39,709,006	1,154,472	2,954,775	1	1	1	

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital

Status -- Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted Adjusted Adjusted Total itemized deductions gloss income Total itemized deductions of returns gloss income Of returns (27) (28) (29) (30) (31) All returns, total (27) (28) (28) (30) (31) No adjusted gross income (27) (28) (28) (30) (31) \$1 under \$5,000 (322) (32) (32) (31) (31) \$1 under \$5,000 (322) (32) (32) (31) (31) \$1 under \$5,000 (322) (32) (32) (32) (31) \$1 under \$1,000 (322) (322) (322) (322) (31) \$1 under \$1,000 (322) (322) (322) (31) (32) \$20 oou under \$1,000 (322) (322) (322) (322) (322) \$300 ou under \$1,000 (323) (323) (323) (323) (323) (323) \$300 ou under \$1,000 (323) (323) (323)	Amount (31) (31) (32,196,617 138,373 429,548 1,039,456 2,009,101 2,183,208 3,500,789	Standard deduction Number of (32) (32) (33) 14,780,568 (77,131) 1913,098 (320,635 (346,837 (346,837 (346,837 (346,837 (346,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,837 (354,46,83	Amount (33) (77,131,673 (33) (77,131,673 (33) (33) (33) (33) (34) (34) (34) (34	Taxable Number of returns (34)	Taxable income	Income tax Number	Income tax after credits Vumber Amount	Total income tax	ome tax Amount
come Number gross income Exemption Number of returns less amount of cof returns less amount of cof returns (23) (29) (30) ss income 1924.575 355.845.255 37.538.167 2.844.908 3 ss income 1924.57 5.267.49 367.107 returns 10.263 10000 3.223.90 24.985.720 10.689.348 10.263 10000 3.223.90 24.985.720 11.755.926 58.011 155000 1.980,796 43.892.827 17.401021 376.489 22,5000 1.980,796 43.928.257 17.401021 376.489 22,0000 1.381,420 3.61.475 3.621.475 3.621.475 3.621.475 22,0000 1.381,420 3.61.456 3.421.485 3.61.45 3.621.489 22,0000 1.381,420 3.169.46 3.421.486 3.61.48 3.61.48 3.61.48 22,0000 1.381,420	3 2 2 1 2 2 8	of returns (32) (32) (32) (32) (32) (32) (32) (32)	(33) 77,131,673 77,131,673 9912,437 16,799,181 16,938,805 12,647,326 8,710,388 4,874,375 4,500,502 1,705,492 972,634 52,875	Number of returns (34)	Amount	Number	Amount	Number	Amount
C27 C28 C29 C29 C30 C30 C30 C30 C30 C30 C30 C30	4 52 - 22 6	of (32) 14,780,568 14,780,568 3 162 788 3 240,635 2,446,837 1,684 900 934 692 868,035 327,842 182,060	(33) 77,131,673 77,131,673 77,131,673 16,709,181 16,938,805 12,647,326 8,710,388 4,874,375 4,580,502 1,705,492 972,634 52,875	of returns (34)	Amount	of	Amount		Amount
C27 (28) (29) (30) (30)	22 - 2 - 2 - 2 - 2	(32) (32) (32) (34) (35) (37) (37) (37) (37) (38) (37) (37) (38) (37) (37) (38)	(33) 77,131,673 9 912,437 16,709,181 16 938,805 12,647,326 8,710,388 4 874,375 4 560,502 1,705,492 972,634 52,875	returns (34)				of	
17,734,575 355,845,255 97,538,167 2,844,909 3 18,734,575 355,845,255 97,538,167 2,844,909 3 19,224,597 5,416,702 10,689,348 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,283 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293 10,293	<u>8</u> - 2 2 6	(32) 14,780,568 1 913,098 3 162 788 3 240,635 2,446,837 1,684 900 934 692 868,035 327,842 182,060	(33) 77,131,673 9 912 437 16,709.181 16 938,805 12,647,326 8,710,388 4 874,375 4 560,502 1,705,492 972,634 52,875	(34)		returns		returns	
Ses income 17.734,575 355,845,255 97,538,167 2,844,909 3 Ses income 90,091 -5.267,749 367,107 10.263	g - 2 2 6	14,780,568 3 162 788 3 240,635 2,446,837 1,684 900 934 692 868,035 327,842	9 912 437 16,709,181 16 938,805 12,647,326 8,710,388 4 874,375 4,560,502 1,705,492 972,634 52,875		(35)	(36)	(37)	(38)	(38)
90,091	- A A B	1 913.098 3 162 788 3 240.635 2 446.837 1.684 900 934 692 868.035 327.842 182.060	9 912 437 16,709,181 16 938,805 12,647,326 8,710,388 4 874,375 4 580,502 1,705,492 972,634 52,875	11,742,930	182,552,315	8,737,828	31,382,204	8,740,196	31,520,786
1,224.597 5,416.702 10.689.348 10.283 3.223.190 24.965.720 17.575.926 58.011 2.399.052 42.112.719 18.883.947 142.178 2.678.907 1.960.796 43.928.257 10.758.209 27.2.489 27.2.489 27.29.33 3.61.2.678 3.057.405 3.7.29.251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 376.729 251 7.401.021 3.150 1.0.388.483 111 2.995 2.257.72 2.274.778 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 2.257.873 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65.701 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65 2.257.873 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.71 3.201.65.	F 0 0 6	1 913.098 3 162 788 3 240.635 2.446.837 1.684 900 934 692 868.035 327.842 182.060	9 912 437 16,709,181 16 938,805 12,647,326 8,710,388 4 874,375 4 580,502 1,705,492 972,634 52,875	;	;	£,	(Z)	208	7.498
3,223,190 24,965,720 17,575,926 58,011 3,390,052 42,112,719 18,883,947 142,178 2,678,907 46,480,176 15,477,550 232,070 1,960,796 43,928,257 10,758,209 272,489 1,311,420 35,729,251 7,401,021 376,729 1,582,018 54,515,404 8,491,913 709,466 779,382 34,613,578 4,067,860 451,380 87,460 11,681,419 345,156 76,921 87,460 11,681,419 342,911 89,339 87,460 11,681,419 345,156 79,921 87,40,196 275,793,936 43,428,500 2,547,953 8,740,196 275,793,936 43,428,500 2,547,953 8,740,196 275,793 10,65,160 2,547,953 1,474,370 26,339,866 6,749,553 12,1,80 1,474,370 26,339,866 6,749,553 12,1,80 1,570,168 54,102,504 32,054,41 357,021 1,570,168		3 162 788 3 240 635 2 446 837 1 684 900 934 692 868.035 327.842 182.060	16,709,181 16,938,805 12,647,326 8,710,388 4,874,375 4,560,502 1,705,492 972,634 52,875	*4,639	*2.368	*3 404	*327	*3.404	*327
3.390,052 42,112,719 18,883,947 142,178 2,678,907 46,480,176 15,477,550 232,070 1,960,796 43,928,257 10,758,209 272,489 1,311,420 35,729,251 7,401,021 376,724 1,582,018 54,515,404 8,491,913 709,466 779,362 34,613,578 4,067,860 451,380 578,786 33,621,475 3,057,476 396,727 99,159 8,374,809 432,911 89,339 87,460 11,681,419 345,156 79,921 87,460 11,681,419 345,156 79,921 87,40,196 275,793,936 43,428,500 2,547,953 8,740,196 275,793,936 43,428,500 2,547,953 657,633 8,229,065 2,257,873 55,029 1,474,370 26,339,866 6,749,553 12,1480 1,570,168 54,102,043 3,066,468 396,540 1,570,168 54,102,043 3,066,468 396,540 1,570,168		3.240,635 2.446,837 1.684,900 934,692 868,035 327,842 182,060	16 938,805 12,647,326 8,710,388 4,874,375 4,560,502 1,705,492 972,634 52,875	315,618	701 914	275.722	99 389	275 722	99 721
2.678.907 46.480.176 15.477.550 232.070 1.960.796 43.928.257 10.758.209 272.489 1.311.420 35.729.251 7.401.021 376.729 1.582.018 54.515.404 8.491.913 709.466 779.382 34.613.578 4.067.860 451.380 578.786 33.621.475 3.057.476 396.727 99.159 8.374.809 43.2911 89.339 87.460 11.681.419 345.156 79.921 87.460 11.681.419 345.156 79.921 87.460 11.681.419 345.156 79.921 87.400 11.681.419 345.156 79.921 87.400 10.388.483 11 2.985 1.340 275.793.936 43.428.500 2.547.853 8.740 7.247 7.257.873 55.029 1.474.370 26.339.866 6.749.553 121.480 1.291.713 35.02.443 357.02.14 1.570.168 54.102.206 2.257.873 366.46		2,446,837 1,684,900 934,692 868,035 327,842 182,060	12,647,326 8,710,388 4,874,375 4,560,502 1,705,492 972,634 52,875	2,470 539	7.035.647	657,633	472 749	657,633	472 749
1960.796		1,684 900 934 692 868.035 327.842 182.060	8,710,388 4,874,375 4,560,502 1,705,492 972,634 52,875	2 554 743	16,597 138	1 474,370	1,272,356	1 474 370	1 272 389
1,311,420 35,729,251 7,401,021 376,729 79,932 34,613,578 4,067,860 451,380 779,382 34,613,578 4,067,860 451,380 578,786 33,621,475 3,657,476 396,727 396,727 31,631,419 345,156 79,921 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,631,480 31,6	_	934 692 868.035 327.842 182,060	4 874,375 4,560,502 1,705,492 972,634 52,875	1 954 435	22 297 981	1 897 220	2 935.075	1 897,224	2 935,301
1,582,018 54,515,404 8,491,913 709,468 779,382 34,613,578 4,067,860 451,380 578,78 33,621,475 3.057,476 396,727 991,59 8,374,809 8,374,809 87,460 11,681,449 345,156 79,921 8,740,196 3,150 10,388,483 11 2,995 13,500 10,388,483 11 2,995 13,404 77,247 7,247 7,247 7,247 7,247 7,247 7,247 7,257,873 55,029 657,633 8,229,065 2,257,873 55,029 11,897,224 42,548,916 10,165,160 256,968 1,291,713 35,202,453 7,255,441 357,021 1,570,168 54,102,200 84,15,175 697,816 776,020 34,455,063 40,28,412 34,8017 578,533 88,986 64,25,33 88,285 87,200 99,105 8,366,657 34,65,037 79,893 87,408 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,082 70,0		868.035 327.842 182.060	4,560,502 1,705,492 972,634 52,875	1 296,399	19,974 025	1,291,709	2,907,021	1 291 713	2.907.111
779.382 34.613.578 4,067.860 451.380 578.786 33.621,475 3.057.476 396.727 99.158 8,374.809 432.911 89.339 87,460 11,681,419 345.156 79.921 20,933 6,175.845 9,721 19,145 10,386.483 11 2.995 10,386.483 11 2.995 206 275.733.936 43,428,500 2,547.853 -6.41,210 1,083 -3,404 7,247 -3,404 7,247 -3,404 7,247 -3,404 7,247 1,083 1,474.370 26,339.866 6,749,553 12,1480 1,291,713 35,202.453 7,255,441 357.021 1,570.168 54,102.200 8,415,175 697.616 776.020 34,455.063 4,028.412 44,8,017 578,574 33,606,571 30,66,468 396,540	6 966.590	327,842 182,060	1,705,492 972,634 52,875	1 573.634	34,558,967	1,570,168	5 325,150	1.570,168	5,325 695
578,786 33,621,475 3,057,476 396,727 99,159 8,374,809 432,911 89,339 87,460 11,681,419 345,156 79,921 20,933 6,175,845 9,721 19,145 90,159 3,109,166 13 4,197 10,388,483 11 2,995 10,388,483 11 2,995 6,41,210 1,083 7,247 1,083 657,633 8,229,065 2,257,873 55,029 1,474,370 26,339,866 6,749,553 12,1180 1,291,713 35,202,453 7,255,441 357,021 1,570,168 54,102,200 8,415,175 697,616 776,020 34,455,063 4,028,412 448,017 578,574 33,606,571 30,66,468 396,540 99,105 8,369,696 402,648 396,540 878,574 33,606,571 30,66,468 396,540 99,105 8,369,696 402,648 396,5	4 664,035	182,060	972,634 52,875	779 258	24,183,092	775,573	4 109,699	776,020	4 115,091
99,159 87,460 11,681,419 345,156 79,921 97,219 98,74,460 11,681,419 99,721 9,724 10,382,483 10,382,483 11,083 11,083 11,083 11,083 11,094,130 11,083 11,094,130 11,083 11,094,130 11,093 11,094,130 12,09,33 10,11,083 11,094,130 12,095 11,096 11,096 11,096 11,097 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098 11,098	5.167,568	_	52,875	578 561	24,428 971	577,017	4 729,439	578,574	4 735,110
87,460 11,681,419 345,156 79,921 20,933 6,175,845 9,721 19,145 90 4,635 3,109,166 13 4,197 10,384,483 11 2,995 10,384,483 11 2,995 20,793,936 43,428,500 2,547,853 6,77,72 2,724 275,72 2,74,778 712,042 20,029 657,633 8,229,065 2,257,873 55,029 1,474,370 26,339,866 6,749,553 12,1180 1,897,224 42,548,916 10,165,160 256,988 1,570,168 54,102,200 8,415,175 697,616 776,020 34,455,063 4,028,412 448,017 578,574 33,606,571 30,66,468 396,540 99,105 8,369,696 4028,412 448,017 578,574 33,606,571 30,66,468 396,540 87,468 11,673,219 345,037 79,893 87,408 11,673,54 9	1.474,722	9.820		99,103	6,420 699	99 102	1 448,283	99,105	1,450,788
20 933 6,175,845 9,721 19,145 8,146,156 3,109,166 13 4,197 8,740,196 275,793,336 43,428,500 2,547,853 -3,404 -7,247 -7 -7,247 -7,247 -7 657,633 8,229,065 2,257,873 55,029 1,474,370 26,339,866 6,749,553 121,180 1,897,224 42,548,916 10,165,160 256,968 1,897,224 42,548,916 10,165,160 256,968 1,570,168 54,102,200 8,415,175 697,616 776,020 34,455,063 4,028,412 448,017 578,574 33,606,571 3,056,468 396,540 99,105 8,369,696 4,028,412 448,017 578,574 33,606,571 3,056,468 396,540 87,455,063 4,028,412 448,017 578,574 33,606,571 3,056,468 396,540 87,456,063 432,533 892,85 87,408 116,7324	2,115,345	7,536	36,858	87,382	9,194,021	87.350	2 397 489	87 408	2,429,781
00 4.635 3,109,166 13 4,197 8,740,196 275,793,396 43,428,500 2,547,853 e 20 -641,210 1,083 .3,404 .7,247 275,722 2,274,778 712,042 20,029 657,633 8,229,065 2,257,873 55,029 1,474,370 26,339,866 6,749,553 121,180 1,897,224 42,548,916 10,165,160 256,968 1,291,713 35,202,453 7,255,441 357,021 1,570,168 54,102,200 8,415,175 697,616 776,020 34,455,063 4,028,412 448,017 578,574 33,606,571 3,056,468 396,540 99,105 8,369,696 432,533 89,285 90,108 11,673,219 345,037 79,893 10,082 11,673,219 345,037 79,893	835,989	1,747	8,297	20,849	5,328 021	20,837	1 645 744	20,882	1,673 799
8,740,196 275,793,336 43,428,500 2,547,853 208 -641,210 1,083 275,722 2274,778 712,042 20,029 657,633 8,229,085 2,257,873 55,029 1,474,370 26,339,866 6,749,553 121,180 1,897,224 42,548,916 10,165,160 256,968 1,291,713 35,202,453 7,255,441 357,021 1,570,168 54,102,200 8,415,175 697,616 776,020 34,455,063 4,028,412 448,017 578,574 33,606,571 3,056,468 396,540 99,105 8,369,696 432,533 89,285 0 20,882 6161,554 9,706 19,098	360,926	437	1,875	4 624	2,749 193	4 581	914,368	4 623	934,614
8,740,196 275,793,936 43,428,500 2,547,853 208 -641,210 - - 275,722 2.274,778 712,042 20,029 657,633 8.229,065 2,257,873 55,029 1,474,370 26,339,866 6,749,553 121,180 1,897,224 42,548,916 10,165,160 256,968 1,291,713 35,202,453 7,255,441 357,021 1,570,168 54,102,200 8,415,175 697,616 776,020 34,455,063 4,028,412 396,540 99,105 8,369,696 432,533 892,85 87,406 33,606,571 3,056,488 396,540 99,105 8,369,696 432,533 798,83 87,408 11,673,219 345,037 79,893 90,105 8,161,564 9,706 19,098	1,310,967	141	629	3,147	9.080 279	3 140	3 125,116	3,144	3 160,812
-3.404 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.247 -7.257.873 -7.2548.916 -7.257.873 -7.255.441 -7.570.168 -7.257.873 -7.255.441 -7.570.168 -7.257.873 -7.255.441 -7.570.168 -7.257.873 -7.257.441 -7.257.873 -7.257.841 -7.257.873 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.841 -7.257.	3 28.606,220	6,174,364	30,768,906	8,737,082	173,662,944	8,737,828	31,382,204	8,740,196	31,520,786
-3.404 -7.247 712.042 657.633 8.229.065 2.257.873 1.474.370 26.339.866 6.749.553 1.291.713 35.202.453 7.255.441 3.570.168 54.102.200 84.15.175 6.776.020 34.455.063 40.284.12 578.574 33.606.571 30.56.468 3 59.105 83.69.966 432.533 0.0 20.882 6.161.564 9.706	:	1	;	:	:	ξ,	(Z)	208	7 498
275,722 2.274.778 712.042 657.633 8.229 065 2.257.873 1.474.370 26.339.866 6.749.553 1.897.224 42.548.916 10.165.160 2.15.70.168 54.102.2453 7.255.441 3.750.200 34.455.063 4.028.412 4.576.020 34.455.063 3.606.571 3.056.468 3.99.105 8.369.966 432.533 0.0 20.882 6.161.564 9.706	;	*3,404	*5,113	-3.404	*2 134	*3,404	*327	*3 404	*327
657.633 8.229.065 2.257.873 1.474.370 26.339.866 6.749.553 1.291.773 35.224.43 7.255.441 3.291.775,020 34.455.063 4.028.412 4.028.412 8.369.056 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.369.05 8.3	31,942	253,302	876,162	273.232	661 365	275,722	99 389	275,722	99 721
1,897,224 42,548,916 10,165,160 2 1,291,713 35,202,453 7,255,441 3 1,570,168 54,102,200 84,15,175 6 7,76,020 34,455,063 4,028,412 578,574 33,606,571 3,056,468 3 99,105 8,369,996 432,533 00 20,882 6,161,564 9,706	280,838	595,366	2,535,615	657,633	3 154 740	657,633	472 749	657 633	472 749
1,897,224 42,548,916 10,165,160 2 1,291,713 35,202,453 7,255,441 3 1,570,168 54,102,200 8,415,175 6 776,020 34,455,063 4,028,412 4 578,574 33,606,571 3,056,468 3 99,105 8,369,696 432,533 00 87,408 11,673,219 345,037	846,511	1,353,190	6.689.218	1 474,370	12 054 584	1 474 370	1 272 356	1 474 370	1,272 389
1,570 166 54 102 200 8,415,175 6 776,020 34 455,063 4,028 412 4 578,574 33,606,571 3,056,468 3 99,105 8,7408 11,672,219 345,037 00 20,882 6161,564 9,706	1,963,699	1,636 849	8,449 437	1,897,220	21,971,066	1 897 220	2 935,075	1,897 224	2 935,301
1,570,168 54,102,200 8,415,175 6 776,020 34,455,063 4,028,412 4 578,574 33,606,571 3,056,468 3 99,105 8,369,696 432,533 00 87,408 11,673,219 345,037 00 20,882 6,161,564 9,706	3 125,725	934 692	4 874,375	1 291,709	19,947 153	1 291 709	2,907,021	1 291,713	2 907 111
776.020 34.455.063 4.028.412 4 578.574 33.606.571 3.056.468 3 99.105 8.369.696 432.533 00 87.408 111.673.219 345.037 00 20.882 6.161.564 9.706	859.606.658	868,035	4 560,502	1 570,168	34 519 866	1 570 168	5 325,150	1,570 168	5,325 695
0 99.105 8,3606,571 3,056,468 3 0 99.105 8,369,696 432,533 00 87.408 11,673.219 345,037 00 20,882 6.161,564 9,706	7 4,554 253	327,842	1,705,492	775,904	24.173 222	775,573	4 109,699	776.020	4 115 091
99.105 8,369,696 422,533 87.408 11,673,219 345,037 20,882 6.161,564 9,706	5,159,682	182,035	972,560	578 380	24 421,372	577,017	4 729,439	578,574	4 735 110
87 408 11,673,219 345,037 20,882 6.161,564 9,706	1 464,592	9.820	52,875	99 102	6 420.698	99,102	1 448 283	99,105	1 450,788
20,882 6 161,564 9,706	3 2,110,216	7.511	36,781	87,356	9,189,632	87 350	2.397 489	87 408	2 429,781
	819,654	1 743	8,283	20.839	5,326.059	20 837	1 645,744	20,882	1 673,799
\$500,000 under \$1,000,000 4.623 3.100,508 6 4.187	7 351,267	436	1.872	4 622	2 748 029	4 581	914.368	4,623	934 614
\$1,000,000 or more 3 144 10,363,998 11 2,991	1,291,183	139	621	3 143	9,073 024	3 1 40	3 125,116	3 144	3 160.812
Nontaxable returns, total 8,994,378 80,051,319 54,109,667 297,055	3,590,396	8,606,204	46,362,768	3.005,849	8,889,372	ı	ı	1	1

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital

Status--Continued

(All figures are estimates based on samples...money amounts are in thousands of dollars)

Space statistical space according to the space and space according to the space according t							Return	Returns of single persons	Suc					
Column C	Size of adjusted		Adjusted		Total Itemize	d deductions	Standard	deduction	Taxable	income	Income tax	after credits	Total income tax	ome tax
Colorative Col	gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
(45) (47) (42) (42) (43) (44) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45)		of returns	less	amount	o	Amount	of	Amount	of	Amount	of	Amount	ĵo	Amount
45,000 (41) (42) (42) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45) (45)			deficit		returns		returns		returns		returns		returns	
		(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
1,1999,827 1,189,827 1,189,857 1,189,855 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,857 1,189,858 1,189,857 1,189,858 1,189,858 1,189,858 1,1	All returns, total	48,568,557	859,008,840	96,048,942	7,396,097	86,368,519	40,749,691	141,550,967	37,213,399	571,434,659	36,947,417	109,535,620	36,952,288	109,912,142
1,1898,820 22,875,311 11,845,555 389,006 772,573 11,890,813 31,373,159 8,889,744 15,458,825 490,581 4,456,175 8,886,643 33,889,774 15,426,825 4,426,841 4,456,175 8,886,643 33,889,774 15,426,825 4,426,841 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175 4,426,175	No adjusted gross income	422,769	-11,834,201	924,080	;	}	}	}	ì	1	*1,248	-1,424	1,819	9 145
1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,00	\$1 under \$5,000	11,899,820	28 976,311	11,845,555	800'66	762.828	11,800,813	31,373,159	3,589,772	2,073,331	3,502,908	346,427	3,503,233	347,687
6,705,868 92,967,748 15,463,855 4,60,561 6,061,848 4,259,338 2,28,20,385 6,61,130 4,0,247,088 6,524,75 6,528,038 6,51,130 4,0,247,088 6,524,75 6,061,243 6,061,241 6,061,848 4,357,202 1,656,187 4,024,07 2,002,475 6,002,801 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175 7,007,175	\$5,000 under \$10,000	9,266,085	68,019,688	18,650,247	399,441	4,166,167	8,866,643	33,899,379	6,899,253	15,076,564	6,816,116	2,262,701	6,816,152	2,266,035
\$ 011263 8 7383 047 11 933 482 654 061 6 001846 4 357,202 1 6551 687 4 527,202 2 580 955 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 4 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 9 500 954 <th< td=""><td>\$10,000 under \$15,000</td><td>6,705,899</td><td>82,967,748</td><td>15,453,635</td><td>480,561</td><td>4,259,328</td><td>6,225,338</td><td>23,820,385</td><td>6,612,130</td><td>40,247,089</td><td>6,532,475</td><td>5,988,917</td><td>6,532,475</td><td>5,991,501</td></th<>	\$10,000 under \$15,000	6,705,899	82,967,748	15,453,635	480,561	4,259,328	6,225,338	23,820,385	6,612,130	40,247,089	6,532,475	5,988,917	6,532,475	5,991,501
4,056,311 90,784,569 98,827,84 644,001 5,206,009 3412,310 1,265,772 4,038,175 4,038,175 4,037,175 4,038,178 4,038,178 4,037,175 4,038,078 3,18,870 6,269,025 4,037,175 4,037,175 1,038,000 7,861,078 1,004,002 7,553,046 1,339,465 1,104,007 2,845,686 3,138,470 4,039,017 4,048,077 1,049,072 1,049,072 4,031,088 1,040,072 1,049,072 1,049,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1,048,072 1	\$15,000 under \$20,000	5,011 263	87,383,047	11,933,492	654,061	6,081,848	4,357,202	16,551,887	4,924,012	53,732,620	4,909,984	8,041,377	4,909,984	8.041,377
3154554 86 06 2 601 7,880,173 795 748 6.554 288 7,585 869 3,138,570 6,3148,770 3,138,570 6,3148,770 3,138,570 6,3148,770 3,138,570 6,3148,770 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158 4,000,158	\$20.000 under \$25.000	4,056,311	90,794,559	9,882,784	644,001	5,206,009	3,412,310	12.853,722	4.038,150	62,990,251	4,037,175	9,454,540	4,037,184	9,457 494
4,048,507 139,301,815 9,941,086 1,480,708 1,558,8976 2,567,801 9,77,337 4,031,125 1,020,0527 4,030,159 1,043,869 1,040,402 2,867,801 9,77,337 4,030,125 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074 1,000,074	\$25,000 under \$30,000	3,154,554	86,062,601	7,680,173	795,748	6,554,288	2,358,807	8,858,566	3,138,570	63,146,778	3,138,561	9,547,720	3,138,561	9,547,823
1,799,000 19,743,701 4,507,971 1,043,859 1,100,4042 755,740 2,897,682 1,790,074 1,790,074 1,417,782 15,503,966 34,246 1,399,485 1,479,873 1,479,873 1,479,873 1,479,873 1,479,873 1,489,891 86,524 1,478,873 1,429,894 1,489,447 2,23,994,447 2,23,994,447 2,23,994,447 2,23,994,447 2,23,994,447 2,23,994,447 2,23,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,449 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,447 2,24,994,444 2,24,944,444 2,2	\$30,000 under \$40,000	4,048.507	139,301,815	9.981,096	1,480,706	13,558,978	2,567,801	9,717,937	4,031,125	106,220,527	4,030,159	18,369,826	4,030,487	18,377,164
1,400,727 1,000,820 2,000,850 3,776,840 3,47,820 3,47,946 3,39,486 3,39,486 2,2399,140 3,39,185 2,2399,140 3,39,185 2,2399,140 3,39,185 2,2399,140 3,39,185 2,2399,140 3,39,185 2,2399,140 3,39,185 2,2399,140 3,39,185 2,2399,140 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,148 2,244,	\$40,000 under \$50,000	1,799,600	79,743,701	4,507,971	1,043,859	11,004,042	755,740	2,887,692	1,790,074	61,683,397	1,790.071	12,155,995	1,790,399	12,156,977
277 176 29.096,610 6855,821 3.09.362 5.722,894 3.4,763 143,208 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189 279,189	\$50,000 under \$75,000	1,490,727	89,263,212	3,776,640	1,147,782	15,503,996	342,946	1,339,485	1,479,981	68,782,841	1,478,733	15.052,427	1,479,823	15,061,287
71797 36,030,500 548,896 256,990 6,274,489 20,187 77,97 276,621 29,149,47 276,483 71797 21,260,153 8,751 66,579 3,014,261 5,218 71,634 71,634 16,231,678 71,530 8,065 21,782,004	\$75,000 under \$100,000	341 106	29,098,610	855,821	306,342	5,722,984	34,763	143,208	339,189	22,399,140	339,185	5,391,907	340,979	5,432,478
0 114844 10.182.002 8.751 66.579 3.014.261 5.218 20.424 71.634 71.530 71.530 0 14.844 10.182.002 13.552 1.318.289 1.296 4.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726 14.726	\$100,000 under \$200,000	277 176	36,030,500	548,696	256,990	6,274,489	20,187	77,976	276,621	29,149,447	276,493	7,755,560	276,561	7,839,231
1,6948 10,182,002 13,552 1,318,289 1,296 4,726 14,622 8,865,392 14,728 8,098 2,941,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,294,012 6,148,012 6,294,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012 6,148,012	\$200,000 under \$500,000	71 797	21,260,153	8,751	66,579	3,014,261	5,218	20,424	71,634	18,231,678	71,530	5,629,737	71,629	5,722,606
6.052.288 2.941,012 6.26 2.421 8.068 18.835,603 8.052 4.913 6.252.288 6.770,751 7.469 2.941,012 1.08476,831 3.692,288 6.770,941,111 36.947,417 1.0248 1.913 802,999 4.365 7.486,348 30,179,771 1.08476,831 3.498,348 570,948,111 36,947,417 36,947,989 6.632,275 6.330,223 9.370,955 11,480 7.14,864 7.38,764 3.488,368 7.276,226 3.498,348 570,948,111 36,947,417 36,942,989 570,948,111 36,948,348 36,948,348 36,948,348 36,948,348 36,948,348 36,948,348 36,948,348 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349 36,948,349	\$500,000 under \$1,000,000	14,848	10,182,002	;	13,552	1,318,289	1,296	4,726	14,822	8,865,392	14,728	2,961,271	14,824	3,005,606
36,922,286 6770,751 74,705,648 30,179,171 108,476,831 36,942,989 570,945,111 36,947,417 108 1,819 -802,996 4,365 -14,864 -38,765,607 6,708,103 25,286,77 6,816,116 570,948 570,945,111 36,947,47 10,488 6,816,145 530,31,269 12,167,164 10,8049 555,807 6,708,103 25,286,77 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,010,760 6,816,116 15,0	\$1,000,000 or more	8,095	21,759,094	;	7,469	2.941,012	626	2,421	8'068	18,835,603	8,052	6,575,792	8,079	6,655,732
1,819 -802,999 4,365	axable returns, total	36,952,288	828,908,605	75,659,286	6,770,751	74,705,648	30,179,717	108,476,831	36,942,989	570,945,111	36,947,417	109,535,620	36,952,288	109,912,142
3.503.233 9,370,955 11,480 14,864 38,863 7,276,826 3,498,348 2,066,084 3,502,908 6,816,152 53,031,269 12,167,164 108,049 555,607 6,708,103 25,298,757 6,816,116 15,010,760 6,816,116 6,832,475 80,868,026 14,851,586 388,797 2,536,571 6,143,678 23,509,588 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 39,970,280 6,532,475 <td< td=""><td>No adjusted gross income</td><td>1,819</td><td>-802,999</td><td>4,365</td><td>ì</td><td>I</td><td>;</td><td>1</td><td>•</td><td>;</td><td>*1.248</td><td>*1,424</td><td>1,819</td><td>9,145</td></td<>	No adjusted gross income	1,819	-802,999	4,365	ì	I	;	1	•	;	*1.248	*1,424	1,819	9,145
6.816,152 5.3,031,269 12,167,164 108,049 555,607 6,708,103 25,298,757 6,816,116 15,010,760 6,816,116 6,532,475 80,886,026 12,167,164 388,797 2,536,571 6,143,678 23,509,588 6,532,475 39,970,280 6,532,475 4,909,984 85,685,069 11,621,776 565,565 3,912,544 4,344,419 16,502,275 4,909,984 53,648,464 4,909,984 4,037,184 90,384,502 97,80,075 628,285 7,79,722 5,909,041 2,368,990 12,841,103 4,037,175 62,975,278 4,030,984 6,532,475 4,030,984 4,037,175 62,975,278 4,030,182 1,038,683 1,786,614 4,030,182 1,038,683 1,786,614 4,030,182 1,030,984 4,030,182 1,038,683 1,186,613 1,186,613 1,186,613 1,186,614 1,186,614 1,186,614 1,186,614 1,188,614 1,188,614 1,188,614 1,188,614 1,188,614 1,188,614 1,188,614 1,188,614 1,188,614 1,188,614 1,188,614	\$1 under \$5,000	3,503,233	9,370,955	11.480	*14,864	*38,764	3,488,368	7,276,826	3,498,348	2,066,084	3,502,908	346,427	3,503,233	347,687
6.532.475 80,888,026 14,851,586 388,797 2,536,571 6,143,678 23,509,588 6,532,475 39,970,280 6,532,475 4,909,984 85,685,069 11,621,776 565,565 3,912,544 4,344,419 16,502,275 4,909,984 53,648,464 4,909,984 4,037,184 90,384,502 97,80,075 628,285 7,79,629 8,858,537 3,138,561 62,375,278 4,030,984 4,037,184 90,384,502 1,463,648 12,882,414 2,566,839 9,714,378 4,037,175 62,975,278 4,030,984 1,790,394 7,336,561 3,136,631 1,463,648 12,882,614 2,566,839 9,714,378 4,037,175 62,975,278 4,030,175 1,790,394 7,336,561 1,478,630 1,282,639 7,74,4378 4,030,175 61,883,376 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,	\$5,000 under \$10,000	6.816,152	53,031,269	12,167,164	108,049	555.607	6,708,103	25,298,757	6,816,116	15,010,760	6.816 116	2,262 701	6,816,152	2,266,035
4,909,984 88,685,059 11,621,776 565,565 3,912,544 4,344,419 16,502,275 4,909,984 53,648,464 4,909,984 4,037,184 90,384,502 97,80,075 628,285 4,788,247 3,408,900 12,841,103 4,037,175 62,975,278 4,037,175 3,138,561 85,627,756 7,642,565 779,762 5,980,041 2,566,839 9,714,378 4,037,175 62,975,278 4,037,175 4,030,487 138,681,024 1,483,648 12,822,614 2,566,839 9,714,378 4,030,162 106,195,882 4,030,162 106,195,882 4,030,162 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,163 1,080,175 1,080,163 1,080,163 1,080,175 1,080,163 1,080,163 1,080,175 1,080,163 1,080,163 1,080,175 1,080,163 1,080,175 1,080,163 1,080,163 1,080,175 1,080,163 1,080,175 1,080,175 1,080,176 <td>\$10,000 under \$15,000</td> <td>6,532,475</td> <td>80,868,026</td> <td>14,851,586</td> <td>388,797</td> <td>2,536,571</td> <td>6,143,678</td> <td>23,509,588</td> <td>6,532,475</td> <td>39,970,280</td> <td>6,532,475</td> <td>5,988,917</td> <td>6,532,475</td> <td>5,991 501</td>	\$10,000 under \$15,000	6,532,475	80,868,026	14,851,586	388,797	2,536,571	6,143,678	23,509,588	6,532,475	39,970,280	6,532,475	5,988,917	6,532,475	5,991 501
4,037,154 90,364,502 9,780,075 628,285 4,788,247 3,408,900 12,841,103 4,037,175 62,975,278 4,037,175 3,138,561 85,627,756 7,642,565 7,642,565 7,642,565 7,642,666 3,138,561 6,2975,278 4,037,175 3,138,561 6,146,613 3,138,561 4,037,175 3,138,561 6,146,613 3,138,561 4,030,162 6,146,613 3,138,561 6,146,613 3,138,561 4,030,162 1,061,683,775 1,036,618 1,282,014 2,568,839 9,714,378 4,030,162 1,061,683,376 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071 1,790,071	\$15,000 under \$20,000	4,909,984	85,685,059	11,621,776	565,565	3,912,544	4,344,419	16,502,275	4,909,984	53,648,464	4,909,984	8,041,377	4,909,984	8,041,377
3,138,561 85,627,756 7,642,565 779,762 5,980,041 2,358,799 8,858,537 3,138,561 63,146,613 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 3,138,561 4,030,162 1,051,628 4,030,162 2,887,682 4,030,162 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 1,051,633 <t< td=""><td>\$20,000 under \$25,000</td><td>4,037,184</td><td>90,364,502</td><td>9,780,075</td><td>628,285</td><td>4,768,247</td><td>3,408,900</td><td>12,841,103</td><td>4,037,175</td><td>62,975,278</td><td>4,037,175</td><td>9,454,540</td><td>4,037,184</td><td>9,457,494</td></t<>	\$20,000 under \$25,000	4,037,184	90,364,502	9,780,075	628,285	4,768,247	3,408,900	12,841,103	4,037,175	62,975,278	4,037,175	9,454,540	4,037,184	9,457,494
4,030,487 138,693,022 9,938,840 1,463,648 12,852,614 2,566,839 9,714,378 4,030,162 106,165,882 4,030,159 1790,071 11,790,389 17,790,389 755,740 2,586,839 9,714,378 4,030,162 106,168,376 1,000,171 11,790,071 11,790,371 11,790,371 11,790,371 11,790,371 11,790,371 11,790,371 11,790,371 11,790,371 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071 11,790,071	\$25,000 under \$30,000	3,138,561	85,627,756	7,642,565	779,762	5,980,041	2,358,799	8,858,537	3,138,561	63,146,613	3,138,561	9,547,720	3,138,561	9,547,823
1,790,399 79,310,246 4,478,407 1,034,658 10,270,988 755,740 2,887,692 1,790,071 61,683,376 1,790,071 11 1,479,823 88,646,279 3,751,031 1,137,032 14,781,308 34,763 1,438,957 1,479,810 68,775,250 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 1,478,733 <td>\$30,000 under \$40,000</td> <td>4,030,487</td> <td>138,693.022</td> <td>9,938,840</td> <td>1,463,648</td> <td>12,852,614</td> <td>2,566,839</td> <td>9,714,378</td> <td>4,030,162</td> <td>106.195,882</td> <td>4,030,159</td> <td>18,369,826</td> <td>4,030,487</td> <td>18,377,164</td>	\$30,000 under \$40,000	4,030,487	138,693.022	9,938,840	1,463,648	12,852,614	2,566,839	9,714,378	4,030,162	106.195,882	4,030,159	18,369,826	4,030,487	18,377,164
1,479,823 88,646,279 3,751,031 1,137,032 14,781,308 342,790 1,338,957 1,479,810 68,175,520 1,478,733 11 340,979 29,087,315 855,565 306,216 5,707,874 34,763 143,208 339,185 22,389,085 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 339,185 32,39,185 339,185 339,185 339,185 22,339,085 339,185 22,339,085 339,185 22,339,085 339,185 339,185 22,338,385 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 71,530 <	\$40,000 under \$50,000	1,790,399	79,310,246	4,478,407	1,034,658	10,270,988	755,740	2,887,692	1,790,071	61,683,376	1 790,071	12,155,995	1,790,399	12,156,977
340,979 29,087,315 865,505 306,216 5,707,874 34,763 143,208 339,185 22,399,085 339,185 276,681 35,969,047 547,762 256,475 6,185,722 20,186 77,972 276,614 29,148,901 276,493 10 14,624 10,165,920 - 13,51 1,301,347 1,293 4,715 14,814 8,620,75 14,728 10 14,624 10,165,920 - 1,301,347 1,293 4,715 14,814 8,662,075 14,728 10 14,616,270 20,389,656 625,346 11,662,871 10,569,974 33,074,135 270,410 489,547 -	\$50,000 under \$75,000	1,479,823	88,646,279	3,751,031	1,137,032	14,781,308	342,790	1,338,957	1,479,810	68,775,250	1.478,733	15,052,427	1,479,823	15,061,287
276 861 35,969.047 547,762 256,475 6,185,722 20,186 77,972 276,614 29,148,901 276,493 71,629 21,214.314 8,731 66,417 2,997,759 5,212 20,403 71,610 18,228,339 71,530 70 14,824 10,165,920 - 13,531 1,301,347 1,293 4,715 14,814 8,862,075 14,728 8,079 21,687,896 - 7,493 2,866,263 2,421 8,066 18,834,724 8,052 11,662,770 30,106,235 20,389,656 625,346 11,662,871 10,569,974 33,074,135 270,410 489,547 -	\$75,000 under \$100,000	340.979	29,087,315	855,505	306,216	5,707,874	34,763	143,208	339,185	22,399,085	339,185	5,391,907	340,979	5,432,478
71,629 21,214 314 8,731 66,417 2,957,759 5,212 20,403 71,610 18,228,339 71,530 10 14,624 10,165,920 13,531 1,301,347 1,293 4,715 14,814 8,662,075 14,728 8,079 21,687,896 7,453 2,856,263 626 2,421 8,066 18,834,724 8,052 11,616,270 30,106,235 20,389,656 625,346 11,662,871 10,569,974 33,074,135 270,410 489,547	\$100,000 under \$200,000	276,661	35,959,047	547,762	256,475	6.185,722	20,186	77.972	276,614	29,148,901	276,493	7,755,560	276,661	7,839,231
10 14,824 10,165,920 13,531 1,301,347 1,293 4,715 14,814 8,882,075 14,728 8,079 21,687,896 7,453 2,856,263 626 2,421 8,066 18,834,724 8,052 11,616,270 33,1074,135 270,410 489,547 489,547	\$200,000 under \$500,000	71,629	21,214 314	8,731	66,417	2,957,759	5,212	20.403	71,610	18,228,339	71,530	5,629,737	71.629	5,722,606
8,079 21,887,896 7,453 2,856,263 625,346 11,652,871 10,569,974 33,074,135 270,410 489,547 489,547	\$500,000 under \$1,000,000	14,824	10,165,920	1	13,531	1,301,347	1,293	4,715	14.814	8,862,075	14,728	2,961,271	14,824	3,005,606
11,616,270 30,100,235 20,389,656 625,346 11,662,871 10,569,974 33,074,135 270,410 489,547	\$1,000,000 or more	8,079	21,687,896	;	7,453	2,856,263	929	2,421	8,066	18,834,724	8,052	6,575,792	8,079	6,655,732
	Iontaxable returns, total	11,616,270	30,100,235	20,389,656	625,346	11,662,871	10,569,974	33,074,135	270,410	489,547	1	ı	ı	1

(Z) less than \$500

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples-money amounts are in thousands of dollars)

ltem .		vins		turns of persons	Separate married	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	114,601,819	3,723,339,880	48,298,687	2,508,485,786	2,437,311	62,142,610
Salaries and wages	98,003,356	2,892,120,390	41,465,060	1,916,612,019	2,128,247	50,819,470
Faxable interest	65,233,312	131,140,527	35,590,389	80,886,025	1,020,905	2,520,81
Fax-exempt interest	4,691,129	46,459,032	2,902,543	29,362,608	72,540	923,42
Dividends	24.690.816	79,728,631	14,690,258	49,611,822	325,360	1,486,783
State income tax refunds	17,272,312	11,237,850	12,270,635	8,505,263	393,883	187,93
Alimony received	418,739	4,208,182	19,227	112,741	*7,799	*61,72
Business or profession	410,700	4,200,102	10,221		1,100	
Net income	11,864,976	176,342,644	8,055,700	137,193,782	230,218	2,872,22
Net loss	3,768,073	20,637,964	2,661,370	14,879,672	70,915	459,67
Sales of capital assets						
Net gain in AGI	14,201,679	152,257,495	8,438,640	110,259,346	153,077	4,733,60
Net loss in AGI	4,206,780	8,085,593	2,667,645	5,237,576	52,336	57,12
Sales of property other than capital assets	1,705,943	-3,825,285	1,316,969	-2,745,148	25,640	-190,13
Taxable IRA distributions	4,382,772	27,080,640	2,895,692	19,997,495	50,940	271,27
Pensions and annuities in AGI	17,441,114	194,014,034	10,656,829	134,503,127	213,429	2,185,12
Rent and royalty						
Net income	5,746,353	41,558,889	3,973,150	31,108,715	64,206	733,19
Net loss	5,300,136	31,600,265	3,752,135	23,110,578	69,883	501,33
Farm rental income less loss	628,292	3,451,144	380,490	2,239,029	6,249	67,28
Partnership and S corporation net income less loss	5,513,884	92,868,065	3,948,740	78,796,361	84,271	1,237,77
Estate and trust net income less loss	483,763	4,564,425	246,770	2,351,188	10,095	173,37
Farm net income less loss	2,272,407	-3,666,447	1,810,081	-2,728,776	38,425	-132,97
Jnemployment compensation.	9,655,286	27,586,208	5,122,106	15,933,502	196,433	493,82
Social security benefits in AGI	5,688,191	24,649,668	3,787,046	18,215,995	95,093	351,99
Other income less loss	5,225,702	19,639,891	3,328,795	13,982,716	77,689	544,41
Total statutory adjustments	17,179,519	36,624,273	11,154,017	26,573,199	310,821	657,61
Primary IRA payments	3,998,976	6,050,274	2,201,460	3,384,827	37,251	54,59
Secondary IRA payments	1,799,919	2,477,126	1,799,919	2,477,126	•	
Payments to a Keogh plan	947,949	8,160,190	768,571	6,947,776	7,335	72,71
Deduction for self-employment tax	12,486,990	11,867,147	8,617,603	9,148,691	228,132	179,64
Self-employed health insurance deduction	2,944,725	2,101,234	2,169,871	1,769,264	34,008	16,78
Total itemized deductions	32,821,464	490,403,708	22,580,458	371,838,572	822,573	8,254,51
Medical and dental expenses deduction	5,489,587	26,509,957	3,401,960	13,193,744	117,143	284,55
Taxes paid deduction.	32,263,880	169,850,372	22,395,772	132,888,944	797,832	3,053,43
Interest paid deduction.	27,497,691	200,189,793	20,274,526	158,234,693	600,794	3,078,43
Contributions deduction	29,799,001	68,354,293	21,071,892	52,974,379	667,664	1,255,82
Casualty or theft loss deduction.	170,112	2,802,466	107,630	2,053,879	*6,709	*99,76
Moving expenses deduction	816,450	3,918,973	591,076	3,091,269	7,682	20,01
Total miscellaneous deductions	8,335,676	31,533,697	5,278,528	20,277,399	239,751	821,90
Basic standard deduction	80,840,916	370,905,395	25,310,657	156,705,773	1,555,201	4,798,73
Additional standard deduction	10,547,983	11,229,050	5,612,895	6,746,033	75,290	53,56
Taxable income	90,831,069	2,453,542,706	41,874,740	1,699,555,732	2,101,652	46,225,94
Total tax credits	13,221,602	8,158,947	7,064,122	4,680,139	62,406	162,05
Child care credit	6,090,070	2,559,319	4,189,984	1,662,675	29,504	15,94
Credit for the elderly or disabled Foreign tax credit	223,053 1,292,596	49,019 2,217,865	66,972 850,164	16,597 1,611,159	30,535	128,99
Earned income credit used to offset income						
tax before credits	6,130,847	2,300,455	1,887,454	577,797	-	
Minimum tax credit	60,158	256,340	41,618	209,788	285	5,77
General business credit	255,132	578,304	196,736	467,524	2,254	9,46
ncome tax after credits	86,420,482	500,735,016	40,735,236	359,817,191	2,090,393	10,276,11
Alternative minimum tax	334,615	2,052,790	226,484	1,537,687	15,890	91,96
Total income tax	86,435,367	502,787,806	40,742,883	361,354,878	2,091,654	10,368,08
Total tax liability	88,724,446	526,818,862	41,979,017	379,865,130	2,148,691	10,753,21
Total tax payments.	105,147,746	563,962,671	45,411,524	393,684,754	2,213,953	10,689,12
Income tax withheld	98,688,932	426,405,232	42,387,198	289,907,601	2,115,215	7,215,62
Estimated tax payments	12,379,549	116,326,360	7,344,057	86,718,703	145,132	2,764,32
Overpayment refunded	79,275,446	84,776,869	29,663,058 15,811,518	42,934,232 36,519,300	1,345,860 959,105	995.2° 1,423,26

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

ltem		of heads seholds		rns of spouses		rns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,241,758	292,372,541	55,506	1,330,103	48,568,557	859,008,840
Salaries and wages	14,498,100	264,232,249	49,953	832,099	39,861,996	659,624,553
Taxable interest.	3,962,242	3,105,593	23,345	98,331	24,636,431	44,529,767
Tax-exempt interest	148,435	944,571	5,323	11,496	1,562,288	15,216,933
Dividends	1,048,832	1,851,097	12,717	38,241	8,613,649	26,740,688
State income tax refunds	1,196,603	610,534	5,600	4,719	3,405,591	1,929,398
Alimony received	185,533	1,756,139	-		206,180	2,277,575
Business or profession	700.040	7,000,014	*0.700	*0.4.04.7	0.700.040	00 504 040
Net income Net loss	783,019 228,305	7,660,811 1,104,264	*3,789 *1,297	*84,217 *7,118	2,792,249 806,186	28,531,612 4,187,240
Sales of capital assets	228,305	1,104,204	1,297	7,110	000,100	4,107,240
Net gain in AGI	530,985	3,657,838	9,956	89,023	5,069,021	33,517,683
Net loss in AGI	190,534	344,091	1,268	3,579	1,294,997	2,443,228
Sales of property other than capital assets	43,846	-132,228	252	-12,882	319,236	-744,894
Taxable IRA distributions	204,218	989,704	*1,429	*6,299	1,230,493	5,815,871
Pensions and annuities in AGI	899,846	6,409,553	14,301	142,997	5,656,710	50,773,229
Rent and royalty		1				
Net income	239,235	1,262,687	2,641	18,751	1,467,122	8,435,546
Net loss	285,477	1,667,510	4,088	32,822	1,188,553	6,288,022
Farm rental income less loss	9,912	14,580	•	-	231,641	1,130,255
Partnership and S corporation net income less loss	181,720	2,075,441	2,053	7,323	1,297,099	10,751,164
Estate and trust net income less loss	17,025	268,835	*15	*5,740	209,858	1,765,290
Farm net income less loss	43,040	-19,919	*164	*-6,532	380,696	-778,248
Unemployment compensation	1,581,406	3,539,902	*5,806	*13,238	2,749,537	7,605,743
Social security benefits in AGI	123,999	328,438	1,638	5,450	1,680,414	5,747,787
Other income less loss Total statutory adjustments	395,765 1,166,640	877,183 1,788,475	7,906 6,263	63,763 13,920	1,415,546 4,541,778	4,171,817 7,591,068
Primary IRA payments	288,522	399,260	*3,260	*6,492	1,468,483	2,205,097
Secondary IRA payments	200,022	555,265	0,200	0,402	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-
Payments to a Keogh plan	23,983	195,227	*195	*5,018	147,865	939,457
Deduction for self-employment tax	798,137	524,463	*2,667	*2,232	2,840,452	2,012,115
Self-employed health insurance deduction	107,898	61,194	*167	*174	632,781	253,821
Total itemized deductions	2,008,775	23,733,852	13,561	208,250	7,396,097	86,368,519
Medical and dental expenses deduction	448,307	1,153,625	*2,303	*1,602	1,519,875	11,876,428
Taxes paid deduction.	1,978,174	7,020,944	13,561	80,081	7,078,542	26,806,970
Interest paid deduction	1,677,768	10,606,403	12,857	96,807	4,931,745	28,173,461
Contributions deduction	1,871,122	2,695,166	13,554	30,303	6,174,769	11,398,624
Casualty or theft loss deduction	14,336	144,412	-		41,437	504,414
Moving expenses deduction	48,973	178,218	2.505	4.004	168,719	629,468
Total miscellaneous deductions	706,701	2,145,206	3,525 40,761	4,631 252,098	2,107,170 40,749,691	8,284,552 137,377,115
Basic standard deduction Additional standard deduction.	13,184,606 276,017	71,771,673 251,478	*5,885	°4,119	4,577,897	4,173,851
Taxable income	9,611,597	135,646,849	29,682	679,521	37,213,399	571,434,659
Total tax credits	5,312,731	2,613,895	15,332	8,125	767,012	694 738
Child care credit	1,816,334	857,623	*3,526	*2,699	50,722	20,377
Credit for the elderly or disabled	*11,576	*1,808			144,506	30,614
Foreign tax credit	39,843	66,280	*1,011	*39	371,044	411,392
Earned income credit used to offset income						
tax before credits	4,097,858	1,660,843	° 11,779	*5,266	133,756	56,549
Minimum tax credit.	2,672	8,003	-	-	15,583	32,775
General business credit	7,441	9,438	*5	*58	48,696	91,822
Income tax after credits.	6,627,045	20,969,465	20,391	136,627	36,947,417	109,535,620
Alternative minimum tax	12,219	43,731	°31	*2,881	79,991	376,522
Total income tax	6,628,152	21,013,196	20,391	139,508	36,952,288	109,912,142
Total tax hability	6,789,263	21,835,354	22,862	143,029	37,784,613	114,222,133
Total tax payments Income tax withheld	14,027,809 13,813,679	33,365,888	44,142	160,749 119,069	43,450,317 40,330,108	126,062,161 98,662,771
Estimated tax payments	363,449	30,500,163 2,437,076	42,732 2,790	28,946	4,524,121	24,377,313
Overpayment refunded	14,035,170	20,828,092	39,516	57,608	34 191,842	19,961,720
Tax due at time of filing	960,226	1,465,449	11,362	20,979	10,895,659	10,901,911

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based NOTE. Detail may not add to total because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

All figures are estimates based on samples--money amounts are in thousands of dollars

	Number	Adjusted	Salaries	Salaries and wages	Taxable	Taxable interest	Tax-exempt interest	ot interest	Dividends	spua	State income tay refunds	tax refunds
Size of adjusted gross income	Jo	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	flumber of	Amount
	returns	less deficit	returns		returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	114,601,819	3,723,339,880	98,003,356	2,892,120,390	65,233,312	131,140,527	4,691,129	46,459,032	24,690,816	79,728,631	17,272,312	11,237,850
No adjusted gross income	920,431	-52,237,725	318,194	6,497 422	559,885	3,266 780	41.090	645,816	242 942	928 720	64 260	146,842
\$1 under \$5,000	14,850,154	37 291,560	11 941,069	32,321.021	5,105,990	2 708 400	106.777	507,920	1 570 079	1 110 906	53 859	26 051
\$5,000 under \$10,000	14 727.738	110 431,929	11,560,567	80,639,392	5 461,602	7 406 324	161,962	667.864	1 634 693	2,347,232	256 460	111 623
\$10,000 under \$15,000	13,469 144	167,569,389	10,773,131	122,815 180	5,505,516	9,603 437	254 130	968,492	1 708 876	2,990 630	328 213	103 976
\$15,000 under \$20,000	11,370,849	198,121,307	9,571 353	152,497 730	5 393 801	8.966.215	232 602	1 250,444	1 649 102	3,253,696	600 959	205 719
\$20,000 under \$25,000	9 474,601	212,328,659	8 190,808	168,680 612	4 982 040	7,585,817	266,027	1 595,896	1,620,999	3 264 634	774 656	275 796
\$25 000 under \$30 000	7 783 773	212 848,223	7,096 984	178 378 184	4 466 405	5,342,674	193 619	1,088,764	1 327,652	2,485 203	1.041 478	379 823
\$30,000 under \$40,000	12 358,341	429,243,404	11,318,732	362,267,086	8,400,979	10,770,557	526,809	3 134.977	2 803 491	5,772 422	2,536 784	1,017 311
\$40,000 under \$50,000	9.072 138	405,366,468	8,324,011	338,641 536	6 985,021	10,057,962	514 996	3,431 509	2,570,728	5 679 684	2 765 390	1 110 723
\$50.000 under \$75,000	12 248,446	741,486,274	11,372,467	624 137 048	10 476,055	16.229,927	867,857	6 219 781	4 528,887	10,759 965	4 936,240	2.619,780
\$75,000 under \$100,000	4 224 878	359,850,336	3,908,872	292,669 430	3,934,329	9.550 189	462 109	4 009,971	2 165 376	7,032 081	1 970 396	1,284 463
\$100,000 under \$200,000	3,107,998	408,039,318	2.778.244	291,555 765	2,984 297	13,264 199	655 239	7 441 788	2,055 603	11,337 645	1,455,586	1,609 491
\$200,000 under \$500,000	786.038	228,008,384	674,069	136,463,848	771,369	9,935,125	290,384	6,810,618	627 429	8,944 621	378,694	1 074 176
\$500,000 under \$1,000,000	140,803	94 353,593	118,034	47,823,186	139,736	5.091 940	75,002	3,263,164	123.684	4 172 941	72 177	450 304
\$1.000,000 or more	66,485	170,638,763	56,820	56,732,949	66,287	11,360,981	42,526	5,422,027	61,275	9 648 252	37 190	821 771
Taxable returns, total	86,435,367	3,563,975,607	75.411,093	2,723,086,199	56,912,141	117,638,031	4,371,036	43,308,502	22,245,276	74,749,258	16,458,029	10,684,079
No adjusted gross income	5,007	-3,895,521	1,976	268.708	3 299	472,572	691	57,665	1,805	106,879	897	12 201
\$1 under \$5,000	3 519,067	9,409,401	2.564 988	7,188,743	2,604 681	981 663	46,360	38.771	896,682	494 797	*2 490	*482
\$5 000 under \$10,000	7,096,914	55,348,012	5,822 585	41,890,513	2,922,530	3 418 218	86 681	266,644	866 920	1 155,529	29 050	16 809
\$10,000 under \$15,000	8,482,851	106,343,511	6,512 149	74 110.199	4.072 426	7 488,448	194 613	674,686	1 306 588	2 386 264	205 565	65.843
\$15 000 under \$20,000	8,668,660	152 445,756	7,115,467	113 799,619	4 515,873	8,093,021	194,801	893,483	1 451,716	2 798 857	410,817	128,915
\$20,000 under \$25,000	9,149,885	205,282,433	7 923,795	163,198,650	4 787,563	7 242,458	254 652	1 359,844	1 563,841	3,046 841	707 133	231 347
\$25,000 under \$30,000	7,658 908	209 448,325	7.002 233	175,968,449	4 384 225	5,160,943	187.372	1 048,937	1 300 708	2 443 788	989 153	359 317
\$30,000 under \$40,000	12,285,208	426,792,262	11,275,692	360,875,328	8,333,795	10 350,629	516,128	3,023,524	2 768 757	5,501 797	2 508 194	993 519
\$40,000 under \$50,000	9.036 752	403,802,302	8,306,450	337,999 392	6,954 289	9,683,093	510.036	3,371,050	2 552.514	5 433 886	2 747 907	1 089 381
\$50,000 under \$75,000	12 215 142	739 533,722	11 355,156	623,090.861	10,446 539	16,057,377	859 465	5,893,273	4.509 519	10,449 579	4 914 557	2 570,901
\$75,000 under \$100.000	4.221,065	359 522,515	3 906,376	292,478,034	3 930 524	9 481,084	459 263	3,922,182	2 162 269	6,998 492	1 969 725	1 280 965
\$100,000 under \$200 000	3,103,603	407 472.428	2 775.898	291,339,397	2,979,974	13,101,482	653,378	7 313,843	2 052,323	11,286 162	1 454 858	1 599 675
\$200,000 under \$500,000	785,206	227,773,675	673,596	136,381 113	770 581	9,828 424	290,138	6 769,151	626,833	8,907.210	378 383	1 068 903
\$500 000 under \$1 000,000	140,672	94 263,971	117,956	47,800 212	139 611	5 043 672	74 955	3 258 570	123 580	4 154 865	72 133	449 277
\$1 000 000 or more	66,426	170 432,814	56 776	56,696 981	66 230	11 234 946	42 504	5 416,879	61 222	9,584 312	37 168	816 538
Nontaxable returns, total.	28,166,452	159,364,274	22,592,264	169,034,191	8,321,171	13,502,496	320,093	3,150,530	2.445,539	4,979.373	814,283	553,771
Footnotes at end of table												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				C								
	All	Almony		business or profession	profession		Capital gain distributions	distributions	Sales	sales of capital assets reported on schedule U	eported on Sched	ure U
Size of adjusted	rec	received	Net	Net income	Net	Net loss	reported on Form 1040	Form 1040	Net gain in AGI	n in AGI	Net loss in AG	ın AGI
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	418,739	4,208,182	11,864,976	176,342,644	3,768,073	20,637,964	3,942,860	2,595,138	10.258,819	149,662,356	4,206.780	8,085,593
No adjusted gross income	2,379	16,603	108 373	1,330,137	337,308	5 567,009	10,045	3,585	111.968	6.061,024	179,819	425 568
\$1 under \$5,000	12.546	30,503	1.022.446	2,565,543	158,775	296,500	401 435	178 227	493 102	640,991	201 868	343 375
\$5,000 under \$10,000	53,158	284,863	1,391,363	7,751,073	219,769	969,942	297 743	150,922	602 195	1,406,091	313 988	580,554
\$10,000 under \$15,000	72,276	374,487	1 123,896	8,641,636	249,080	1 223,036	286 438	200,004	640 890	1,975,976	246 722	458,562
\$15,000 under \$20,000	57 553	374,454	1,039,306	9,351,043	273,985	1,190,329	257,832	137,407	649,459	2 314 128	265 203	506,634
\$20,000 under \$25,000	42,016	269,791	819,876	8,116,377	269,740	1,148,522	248 990	215,078	637,793	2,313,316	251,972	486,988
\$25,000 under \$30,000	34,028	244 170	781,181	7,392,272	243,704	1.028,767	243,489	117,639	513 159	2.280,296	190 428	358 288
\$30,000 under \$40,000	64.402	624,614	1 304,922	13,994,953	531,341	1,811,251	441,452	258,234	1 107,619	4,777,430	453,850	849,589
\$40,000 under \$50,000	34,560	531,096	1,122,604	12,322,036	393,818	1,149,698	460 583	296,478	949 446	5 301,536	326.575	571,385
\$50,000 under \$75,000	26.255	636,145	1,606,465	25 457,640	616,300	2,356,160	762,012	521,587	1 785,495	11,817 079	798,858	1,472 930
\$75,000 under \$100,000	10,138	383,499	657,317	17,464 412	232,463	964,150	313,010	279,887	999,028	9,307,836	386,446	767,047
\$100,000 under \$200,000	7,839	316,948	663,323	33,705,051	178,159	1 206,231	191,565	190,538	1 197 823	20.876.053	398,074	802,013
\$200,000 under \$500,000	1,380	88,121	181,335	18,501,628	48,896	636,551	26.126	39,026	430 125	20,440,045	150 237	351 435
\$500,000 under \$1,000,000	•113	•10,806	29,692	5,187,916	9,515	267,030	1 688	3,089	91 909	13,530,797	30,079	77,150
\$1,000,000 or more	96	22,082	12,874	4,560,926	5,218	522,787	452	3,437	48,808	46,619,758	12 661	34,075
Taxable returns, total	333,879	3,834,689	8,764,187	156,685,830	2,895,811	12,263,224	3,623,360	2,455,217	9,256,492	141,015,037	3,504,056	6,578,192
No adjusted gross income	*34	*3,882	1.209	98.640	836	107.442	47.	*413	1,923	1,375,085	1,253	2,685
\$1 under \$5,000		,	58,127	111,563	*8.569	*12,373	315,193	147,091	251,630	263,570	31,972	18,099
\$5,000 under \$10,000	24,795	172,991	470,404	2.612,764	80,240	262,099	175 747	85,618	310,643	628,479	119,188	162,723
\$10,000 under \$15,000	45,366	249,877	547,449	4,037,253	118,371	483,690	228,526	168,207	455,833	1,277,497	184,911	329,627
\$15,000 under \$20,000	45,225	304,182	631,205	5,354 169	194,462	732,094	227,518	132,923	563,338	1,799,936	216,653	418,512
\$20,000 under \$25,000	40,771	264 291	754,328	7,117,597	250,605	946 735	240,591	213,434	613 775	2 155,919	226,869	422 357
\$25,000 under \$30,000	34 025	244,056	748,440	6,934,827	235,481	958,357	242,176	116,421	497,010	2,151,220	181,921	339,465
\$30,000 under \$40,000	63,288	606,780	1,292,570	13,684,095	525,935	1,759,078	439.764	257,947	1,088,815	4,553,197	446 204	826,728
\$40,000 under \$50,000	34 560	531,096	1,117,062	12,246,878	393,152	1,142,219	459,138	295,926	939,192	5,076,807	323,807	563,292
\$50,000 under \$75,000.	26,252	636,092	1,600,155	25,192,826	615,307	2,337,028	761,833	521,315	1,771 448	11,530,417	796,308	1 468,188
\$75,000 under \$100,000	10,138	383,499	656,951	17,449,462	231,936	951 198	313,009	279.887	997,574	9,231,868	364 758	764 232
\$100,000 under \$200,000	7,839	316,948	662,593	33,623,551	177,441	1,189,978	191 565	190,538	1,195,006	20,640,252	397,541	800 482
\$200,000 under \$500,000	1 379	88 108	181,162	18,483,752	48.766	625,510	26 116	38,978	429,694	20.331,106	149,996	350,751
\$500,000 under \$1,000,000	*113	•10,806	29,665	5,183,628	9,494	261.834	1,686	3,085	91 843	13,486,235	30,030	77.020
\$1,000,000 or more	96	22.082	12.866	4,554,825	5,213	493 590	451	3 436	48.768	46,513 448	12 645	34 030
Nontaxable returns, total.	84,860	373,492	3,100,789	19,656,814	872,262	8,374,740	319,499	139,921	1,002,327	8,647,320	702,724	1,507,401

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars.)

					Sales of capital	Sales of capital assets reported on Schedule Dcontinued	n Schedule Dco	ntinued				
Size of adjusted gross income	Sho	Short-term capital gain	Sho	Short-term capital loss	Short loss ca	Short-term loss carryover	Short-term gain from other forms	gain from orms	Short-term loss from other forms	loss from orms	Long-term capital gain	gain
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(56)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	4,037,362	29,009,930	3,361,259	37,899,112	657,243	19,982,648	137,541	1,350,573	62,948	461,537	11,382,251	157,245,937
No adjusted gross income	62,709	833,132	96.824	4,018 113	57,143	2.831 121	2 981	33,750	3,378	37 294	184 482	8 449,089
\$1 under \$5,000	140,887	348,574	109,242	1,054 493	29,619	638,330	.1 529	*3 243	.158	.285	528 461	877,016
\$5 000 under \$10,000	181 749	339,521	151,939	1,257 260	32,581	796,053	9 027	12,293	*5,441	*4 454	688 065	1 742,994
\$10,000 under \$15,000	176 489	403,912	154,005	1,076,288	23 611	672,570	14 184	29,516	*1 469	16 640	686 711	2 228.821
\$15,000 under \$20,000	196 606	417,539	141,077	904 614	22,892	493,400	10.774	13,631	*6 106	*18.021	714 538	2 491 827
\$20,000 under \$25,000	199 849	472 762	157 714	1,068,962	27,337	619,893	4 590	7 891	*1 542	*9,335	721,336	2.510 953
\$25,000 under \$30,000	170 894	511,585	149,338	898,638	23,342	465,882	6,825	39,687	*2 384	-8 736	558 354	2 394 057
\$30,000 under \$40,000	398 463	1.069 941	325,892	1 843,222	57,815	1,100,532	10,047	27,239	2,840	7,750	1 202 793	5,226,838
\$40,000 under \$50,000	355 424	1,142,456	290,191	1 967 565	58,657	1,137,366	18,661	57,522	5.543	32 218	1 018,522	5 784 883
\$50,000 under \$75,000	739 379	2 244 551	603,353	4,610,667	116,638	2,613,183	13 782	71,483	10.869	23,166	1,994 391	13,285,851
\$75,000 under \$100,000	444 924	1,956 947	351.034	2 958,218	53,138	1,545,215	10,482	39,044	1,855	5,656	1,092 471	9,957,895
\$100,000 under \$200,000	605 807	4,426,227	497 242	5,501,587	86,205	2,867 173	19,154	177.657	8,901	82,200	1 319,564	21,953,589
\$200,000 under \$500,000	260,131	4 426,006	233 791	4,979,088	47,387	2,113,961	9,413	236,980	7,131	57,891	505 439	21 769,358
\$500,000 under \$1,000,000	68.339	2,717,065	62 259	2 234,204	13,497	865,899	3 291	205,362	2 386	29.674	109.976	13 810,516
\$1 000,000 or more	40.711	7,699,712	37,359	3,526,194	7,379	1,222,069	2.803	395,275	2.944	128.218	57 147	44 762 251
Taxable returns, total.	3,700,079	27,127,852	2,995,173	29,901,256	518,310	14,661,606	121,766	1,263,580	51,655	389,119	10,178,074	144,979,934
No adjusted gross income	1,038	72,850	1,019	144,629	442	81,581	72	2 332	35	1 486	2 324	1,568 336
\$1 under \$5,000	77 808	107.277	36,125	60,127	.2 493	*3,893					248 388	262 620
\$5 000 under \$10,000	94 559	167,062	69 792	336,810	8,639	228,372	*1 235	*185	-1.003	1 120	347,026	678 876
\$10,000 under \$15,000	122 623	249,466	103 634	559,269	13,704	347,418	11,858	16,580	11157	•16 163	501 742	1 347 381
\$15,000 under \$20,000	172 560	323 767	117 614	539,799	15,139	264,885	•10.650	•11 459	.3 650	*8,831	613 550	1 901 137
\$20,000 under \$25,000	187.886	449 320	142,207	817,569	19,928	445,751	4,582	6.975	*1 498	*8 477	681 209	2 231 535
\$25,000 under \$30,000	156 925	453 120	139,693	768 575	22 295	409,658	5,887	16 628	*2 382	*8 733	541 842	2 260 739
\$30,000 under \$40,000	389 640	1,039,282	320 087	1,667,142	55,497	953,560	10,032	27 150	2 830	6 322	1 179 380	4 947 224
\$40,000 under \$50,000	350 407	1.031,682	286,649	1,822,700	58 151	1,044,067	18,650	57 520	5 398	31 151	1.006,839	5 423 163
\$50,000 under \$75 000	731 136	2.189 514	599 723	4,392,536	115,340	2,493,061	13,740	71,465	10.862	22 840	1 978 312	12 932 425
\$75 000 under \$100,000	443,022	1,907,642	349,822	2,887,820	52,937	1 504 143	10,445	38 989	1 846	5 630	1 089 352	9 850,630
\$100,000 under \$200,000	603,732	4 394,894	495 839	5,362,947	85,646	2 797 158	19,129	176 849	8.574	75.698	1 316 285	21 659,525
\$200 000 under \$500 000	259.799	4 389.346	233,458	4 911 259	47 266	2 080,365	0 397	236 865	7 105	56 809	504 854	21 608,351
\$500,000 under \$1 000 000	68 274	2 691,448	62.193	2 159 191	13 463	821 446	3 289	205 320	2 379	20 691	109 878	13 720 607
\$1 000,000 or more	40.668	7,661 183	37,319	3,470,882	7,367	1,186,248	2.800	395,263	2 936	125 167	57 093	44 587 386
Nontaxable returns, total.	337,283	1.882,077	366,086	7.997,856	138,933	5,321,042	15,775	86,994	11.293	72.417	1.204.177	12,266,003
Footnotes at end of table												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Signation of parameter of the control of th											
Comparison Com				Sales	r capital assets report	ted on Schedule D.	continued			Schedule D	gain subject to
1,50,100 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000	Size of adjusted gross income	Lor	ng-term Ital loss	loss c	g-term arryover	Long-terr other	n gain from forms	Long-tern other	n loss from forms	28 perce	int tax rate
5.348.84 70.200.347 1.847.349 38.00.716 2.200.221 6.445.713 2.200.89 6.491.30 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.403 1.692.		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
6.558.08.04 70.200.347 16.71.205 60.205 40.207.202 3.3.106 5.4.400.70 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202.340 1.0.202		(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
155.919 10.01.255 155.000 10.02.255 17.5664 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 17.662 1	All returns, total	5,336.864	70,203,347	1,617,399	39,105,715	2,920,921	48,445,779	72,028	609,130	1,692,403	82.183,865
10,004 1,007,251 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002 1,002	No adjusted gross income	155,961	8,921,295	85,280	5 779,270	80,325	4.027 752	3,316	54 468		
130 849 130 845 140 824 120 8377 177 845 600 84 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0.58 65 0	\$1 under \$5 000	254 979	1,697,251	75,694	889,898	73,682	311,768	*1 402	.7 483		
10,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,0	\$5.000 under \$10,000	330,849	3,289,351	118,224	2 218,977	177,483	640 186	*5 408	.6 525		
203 577 2045 277 110 053 105 045 175 04 175 4 175 4 205 544 240 255 60 500 160 1340 160 134 160 134 160 134 17109 17159 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 1725 </td <td>\$10,000 under \$15,000</td> <td>266,856</td> <td>2,287,931</td> <td>84,403</td> <td>1.533 273</td> <td>212 185</td> <td>973,620</td> <td>*2.715</td> <td>*33,319</td> <td></td> <td></td>	\$10,000 under \$15,000	266,856	2,287,931	84,403	1.533 273	212 185	973,620	*2.715	*33,319		
208 441 2 802 380 1801 30 1801 30 1801 30 1801 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30 1120 30	515,000 under \$20,000	293,577	2,945,277	110,053	1 953,653	176,504	932,759	*7.109	*11,354		
25.55.55 2.7.8.616 61 038 1182,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 1181,0004 11	\$20,000 under \$25,000	309,441	2,602,850	80,520	1,601,233	186,136	832 747	*45	*1.275		
\$2,00.28 4,802.339 181,284 3,506.03 1,81,334 1,081,334 1,082.34 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,083.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47 1,093.47	\$25,000 under \$30,000	235,558	2.476,676	61,936	1 382,004	181,308	1,023 245	•1,269	*12.098	•	
40,4 209 38,405,47 106,335 2,000,056 203,433 1,534,12 30,737 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 1,14,617 <	\$30,000 under \$40,000	520 288	4,502,339	181,284	3.010,673	315,093	1,681,334	10,662	12,272		٠
962.317 9.02.22 64.0 4.02.93 65.0 4.00.291 4.50.365 61.00.091 1.00.07 1.01.00. 246.649 5.43.607 1.02.02 1.02.07 1.02.03 1.02.03 1.00.091 1.00.07 1.00.09 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.00.033 1.0	\$40,000 under \$50,000	424 209	3,840,547	106,335	2,050,586	263,433	1,838,412	3.215	50,324	•	
0.643.97 6.438.087 143.502 3179.217 248.018 1625 10.091 66.25 17.208.07 12.808.02 137.08.07 12.808.02 137.08.07 10.091 66.10 12.808.02 137.08.07 13.08.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 14.208.03 <	550,000 under \$75,000	962.317	8 739,027	282,640	4 829,395	480,291	4,501,886	13.700	33,479	114 617	1,011 803
0 649.337 8.588.825 175.778 4.44.478 309.722 7.711,718 10.081 61.662 903.939 137.986 7 0 5.66.673 6.646.6334 18.2915 3.471,651 154.245 7.728 885 6.639 6.639 44.992 16.564.270 0 5.66.673 1.826.53 1.826.53 2.360.248 2.723 2.723 4.364.977 2.723 4.368.972 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97 4.576.97	575,000 under 5100 000	541,849	5,438,067	143,582	3 129,217	246,816	3,460.708	1,625	10,607	128 086	1,387 178
0 586 0.47 6 646 0.31 22915 3171 651 154 245 7788 385 6 639 8 80 339 414 982 141 982 16 54 247 154 245 7788 385 6 6 339 8 80 339 414 982 16 56 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10 095 427 10	\$100,000 under 5200,000	649,337	8,598.825	175,778	4 442,478	309,722	7 211,718	10,091	61 162	903 239	13.798 671
000 67119 3,091238 18,896 1296,837 40,944 4,394,917 2,123 42,263 85,394 10,935,427 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423 10,935,423	\$200,000 under 5500,000	286,047	6.646,031	82.915	3,171,651	154,245	7,768 385	6.639	86 039	414 992	16,564 271
38,479 5136,642 1,075 1,826,550 23.953 8 876,343 2708 456,465 45776 384,895 e 1,843 4,514,837 53,038,003 1,202,863 2,500,286 42,705,620 59,586 496,745 1,692,015 82,143,15 e 1,843 437,403 702 235,095 1,241 707,479 33 1,237 1,692,015 82,143,15 113,480 865,21 77,272 386,883 59,74 1,0573 1,103 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,133 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134	5500,000 under 51,000,000	67,119	3,081 238	18,680	1 286,857	40,344	4,364,917	2.123	43,263	85 394	10,935 427
e 1343 55,088 0033 1,204 86 2,500,286 1,241 707,479 33 1,237 1,692,015 82,143,15 e 55,621 437,408 772 72,561 1,241 707,479 33 1,237 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,692,015 1,792,015 1,792,015 1,792,015 1,792,015	\$1,000,000 or more	38,479	5.136,642	10,075	1,826,550	23,353	8 876,343	2.708	185,463	45 776	38,486,516
6 65.821 84.270 77.73 1.2551 4.980 1.834 1.237 1.081 3.3 1.237 1.081 9.834 1.2480 1.8354 1.083 1.1087 1.1087 1.1087 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081 1.1081	Taxable returns, total	4,614,937	53,038,003	1,303,853	27,832,789	2,500,266	42.705,620	59,596	496,745	1,692,015	82,143,154
65.621 84.270 '7473 '12,551 '4,980 '8354 '10573 '1,681 '. 200.067 1,365,209 683,39 888,297 126,106 424,947 '2,402 '31338 '. 200.067 1,365,209 67,901 1,318,248 137,465 569,785 '*4,654 '*1,762 '*1,762 226,524 2,147,104 90,683 1,318,248 137,465 569,785 '*1,654 '*1,762 226,524 1,947,229 67,901 1,103,710 175,468 753,902 '*1,654 '*1,762 565,541 3,957,332 173,103 2,589,003 310,685 1,039,938 10,652 10,135 417,833 3,452,328 102,967 1,817,271 260,256 1,703,938 3,070 48,724 958,036 8,549,044 281,487 4,738,920 4,775,70 4,407,343 11,693 32,990 10 647,384 8,549,044 28,7487 4,336,60 1,234,369 1,144,917 114,961 <	No adjusted gross income	1,843	437,408	702	235,095	1,241	707,479	33	1 237		
131,480 688,972 27,237 386 693 59,274 110,573 1,003 1681 200,067 1,365,209 63,339 888,297 126,106 424,947 12402 13138 246,046 2,147,104 90,683 1,318,248 137,465 569,785 -14,654 1762 1762 226,252 2,147,104 90,683 1,318,248 174,317 944,990 -1268 -12,097 226,252 2,178,133 59,607 1,222,783 174,317 944,990 -1268 10,355 417,834 3,957,332 173,103 2,569,003 310,865 1,603,938 10,652 10,135 417,834 8,549,044 281,145 4,736,920 477,570 4407,343 13,693 32,990 114,617 540,715 5,315,487 143,068 3,027 4407,343 1,625 10,667 114,617 6 6,40,715 5,315,487 143,068 3,407	\$1 under \$5,000	65,621	84,270	•7 473	12,551	-4,980	*8,354	,	,		
200.067 1,385,209 63,339 888,297 126,106 424,947 '2,402 '31,338 282,970 2,147,104 90,683 1,1318,248 137,465 569,785 '1,653,902 "1,762 "1,762 226,252 2,147,104 90,683 1,143,710 175,458 753,902 "1,268 "12,097 226,524 3,957,332 173,103 2,569,003 310,685 1,603,938 10,652 10,135 417,833 3,957,322 173,103 2,569,003 310,685 1,703,938 3,070 48,724 417,833 3,957,322 102,967 1,317,271 260,256 1703,938 3,070 48,724 958,086 8,549,044 281,145 47,36,920 477,570 4407,343 13,693 32,990 114,617 0 647,384 8468,919 175,87 4385,676 308,827 7710,656 6615 84,114 414,961 1 0 6509,807 11,58,75 43,3076 2916 81	\$5,000 under \$10,000	131,480	685,972	27,237	386,693	59.274	110,573	*1,003	1,681		
246,046 2,147,104 90,883 1,316,248 137,465 569,785 **4,654 **1762 ***1762 ************************************	\$10,000 under \$15,000	200,067	1,365,209	63,339	888,297	126,106	424,947	*2 402	*31,338		
282,970 1,947,229 67,901 1,103,710 175,458 753,902 *** *** *** 226,252 2,178,133 59,607 1,232,783 174,317 944,990 **1268 **12,097 *** 417,833 3,957,332 177,103 2,569,003 310,685 1,603,938 10,652 10,135 *** 958,086 8,549,044 281,145 4,750 477,570 4,407,343 13,693 32,990 114,617 647,384 8,468,919 175,187 4,385,676 302,827 7,10,656 6,615 84,114 4,14,961 1 0 647,384 8,468,919 175,187 4,385,676 308,827 7,10,656 6,615 84,114 4,14,961 1 0 647,384 8,659,996 17,228,750 40,302 2,116 29,799 85,381 1 0 67,039 10,059 11,228,750 43,3076 2,116 29,799 85,381 1 10 10,059 1	\$15,000 under \$20,000	246,046	2,147,104	90,683	1,318,248	137,465	569,785	**4,654	••1 762	٠	
226.252 2178.133 59,607 1,222,783 174.317 944.990 1268 10,652 10,135 505.541 3,957.322 173.103 2,569,003 310,685 1603,938 10,652 10,135 417,833 3,452,328 102,967 1,817,271 260,256 1703,938 3,070 48,724 958,086 8,549,044 281,145 477,570 4407,343 13,693 32,990 114,617 0 647,384 8468,919 175,187 4385,676 308,827 7710,656 6615 84,114 414,961 1 0 647,384 8,659,956 1,228,750 40,302 23,337 216 29,799 85,381 1 1 10,059 17,83,057 23,332 8,659,956 2,701 180,893 45,770 3	520,000 under 525,000	282,970	1,947,229	67,901	1,103,710	175,458	753.902	:	:		•
655.541 3.957.332 173.103 2.569.003 310.685 1603.938 10,652 10,135 417.833 3.452.328 102,967 1.817.271 260.256 1703.938 3.070 48.724 958,086 8,549.044 281.145 4.736,920 477.570 4407.343 13,693 32.990 114.617 0 647.384 8468,919 143.068 3.029,818 246,462 3.421,921 1,625 10,607 128.086 0 647.384 8468,919 175,187 4.385 676 308,827 7.134.763 9.764 51,367 903.201 1 0 647.384 8468,919 175,187 4.385 676 308,827 7.114,763 9.764 51,367 903.201 1 0 67.039 2952 926 18 646 1,228.750 40,302 2.116 297.99 85.391 1 1 721,927 71,783,057 23,332 8,859,956 2,701 180.893 45.770 3	\$25,000 under \$30,000	226.252	2 178,133	29,607	1,232,783	174 317	944 990	*1,268	*12,097	,	
417.833 3.452.328 102,967 1.817,271 260.256 1703,938 3.070 48.724 958.086 8.549.044 281.145 4.736,920 4.77.570 4.407.343 13.693 32.990 114.617 0 540,715 5.315,487 143,068 3.029,818 2.46,462 3.421,921 1,625 10.607 128.086 0 647,384 8.468,919 175,187 4.385,676 308,827 7.134,763 9,764 51.367 903.201 1 0 647,384 8.468,919 175,187 4.385,676 308,827 7.710,656 6.615 84,114 4.14,961 1 0 670,39 2.952,926 18.646 1,228,750 40,302 4343,076 2.116 297.99 85.381 1 38,434 4,986,661 10,059 1,783,057 23,332 8,859,956 2,701 180.893 45,770 3 7121,927 712,527 420,665 5,740,160 12,433 112,385 <td< td=""><td>530,000 under \$40,000</td><td>505,541</td><td>3,957,332</td><td>173,103</td><td>2,569,003</td><td>310,685</td><td>1,603,938</td><td>10,652</td><td>10,135</td><td>٠</td><td>٠</td></td<>	530,000 under \$40,000	505,541	3,957,332	173,103	2,569,003	310,685	1,603,938	10,652	10,135	٠	٠
958,086 8,549,044 281145 4736,920 477,570 4407343 13,693 32,990 114,617 0 540,715 5,315,487 143,068 3,029,818 246,462 3,421,921 1,625 10,607 128,086 1128,086 0 647,384 8,468,919 175,187 4,385,676 308,827 7,134,763 9,764 51,367 903,201 1 0 285,627 6,509,980 82,735 3,104,916 153,989 7,710,656 6,615 84,114 4,14961 1 000 67,039 2,952,926 18,646 1,728,750 40,302 4,343,076 2,116 29,799 85,381 1 38,434 4,986,661 10,059 1,783,057 23,332 8,859,956 2,701 180,893 45,770 3 721,927 17,165,344 313,546 11,272,926 5,740,160 12,433 112,385 388	\$40,000 under \$50,000	417,833	3 452,328	102,967	1,817,271	260,256	1 703,938	3.070	48,724		•
540,715 5315,487 143,068 3,029,818 246,462 3421,921 1,625 10,607 128,086 0 647,384 8468,919 175,187 4,385,676 308,827 7134,763 9,764 51,367 903,201 1 0 285,527 6,509,980 82,735 3104,916 153,989 7710,656 6615 84,114 414,961 1 100 67,039 18,646 1,228,750 40,302 4,343,076 2116 29,799 85,381 1 38,434 4,986,661 10,059 1,783,057 23,332 8,859,966 2,701 180,893 45,770 3 721,927 17,165,344 313,546 11,272,926 420,655 5,740,160 12,433 112,385 388	\$50,000 under \$75,000	958,086	8,549,044	281 145	4 736,920	477,570	4 407,343	13.693	32,990	114 617	1 011.803
0 647.384 8 468,919 175.187 4 385 676 308 827 7 134,763 9,764 51.367 903 201 0 285 627 6 509 980 82 735 3 104 916 153,989 7 710,656 6 615 84,114 414 961 000 67 039 2 952 926 18 646 1,228 750 40,302 4 343,076 2 116 29 799 85 381 38,434 4,986,861 10,059 1,733,057 23,332 8,859,956 2,701 180 893 45 770 721,927 17,165,344 313,546 11,272,926 5,740,160 12,433 112,385 386	575,000 under 5100,000	540,715	5,315,487	143,068	3,029,818	246,462	3 421,921	1,625	10.607	128 086	1 387 178
0 285.827 6.509.980 82.735 3.104.916 153.989 7.710,656 6.615 84,114 414.961 414.961	\$100,000 under \$200,000	647,384	8 468,919	175,187	4 385 676	308,827	7 134,763	9.764	51,367	903 201	13 773,022
000 67 039 2 952 926 18 646 1,228 750 40,302 4,343,076 2116 29 799 85 381 38,434 4,986,661 10,059 1,783,057 23,332 8,859,956 2,701 180 893 45 770 721,927 17,165,344 313,546 11,272,926 420,655 5,740,160 12,433 112,385 388	5200,000 under 5500 000	285.627	6,509 980	82 735	3 104 916	153,989	7 710,656	6 615	84,114	414 961	16 561 709
38.434 4.986,681 10,059 1.783,057 23,332 8,859,956 2.701 180.893 45.770 45.770 17,165,344 313,546 11,272,926 420,655 5,740,160 12,433 112,385 388	\$500,000 under \$1,000 000	67 039	2 952 926	18 646	1.228 750	40,302	4 343,076	2 1 1 6	29 799	85 381	10 932 915
721.927 17,165.344 313,546 11,272,926 420,655 5,740,160 12,433 112,385 388	51,000,000 or more	38,434	4,986,661	10,059	1,783,057	23,332	8,859,956	2.701	180 893	45 770	38 476 528
	Nontaxable returns, total.	721,927	17,165,344	313,546	11,272,926	420.655	5,740,160	12,433	112,385	388	40,711

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

		Sales of property other than capital assets	er than capital assets	S	-	4		Pensions and annuities	nd annuities	
					Total	Total taxable				
Size of adjusted	Ň	Net gain	Ne	Net loss	IRA dis	IRA distributions	To	Total	In adjusted	In adjusted gross income
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)
All returns, total.	777,428	4,922,776	928,515	8,748,061	4,382,772	27,080,640	18,534,595	270,507,408	17,441,114	194,014,034
No adjusted gross income	36,300	555 377	78,642	4 087,039	27,917	283,701	107,491	1 221,054	88,784	704 353
\$1 under \$5,000	21.106	76,045	33,134	158,478	103 407	177,942	600,838	2 414 512	550 407	1 226,188
\$5,000 under \$10,000	44 945	120,849	50,243	200,721	387,417	884,629	2,027 454	11 372 532	1 990,922	9 352 303
\$10,000 under \$15,000	38 493	101 646	48,797	141,360	523,028	1,638,695	2,517 100	20 244 221	2 455 711	17 537,268
\$15,000 under \$20,000	71,827	215,698	67,500	178,309	502.079	1,964 168	2 158.994	22 078.711	2 098 750	18 740 093
\$20,000 under \$25 000	56,997	252,467	46,634	139,699	436,290	1 650 468	1 778,090	21 665,075	1 724 357	19 239 277
\$25,000 under \$30 000	37 647	160 332	44,053	141,018	319,037	1,664,044	1 213,958	14,832 494	1 163 710	12 918 197
\$30,000 under \$40 000	87,365	288 614	68,217	343,152	513,289	2.964,994	2,114 147	29 481 747	1,974 655	23,561 842
\$40,000 under \$50 000	73,727	315 620	89,378	369,402	470 453	2.835,941	1,702,938	29 106 286	1 586,764	22,041 826
\$50 000 under \$75 000	115 666	631,564	101 203	685,956	640.015	4 871,350	2,593,362	52 397 290	2 334 569	36 048 716
\$75,000 under \$100,000	67,670	415,585	74,089	305,577	234,299	3,039,117	835,866	23 333 306	711 180	13 419 609
\$100,000 under \$200 000	73,098	766,142	122,265	642.598	168,636	3,138,985	683,865	25,286 394	596,983	13 497 000
\$200,000 under \$500 000	35,876	468,719	71 239	547,620	46,525	1,355,033	158,677	12,579 902	131 093	4 068 644
\$500,000 under \$1,000 000	9.816	184.740	19,299	295,127	7,450	392 727	28.340	2,652 181	22,529	1,020 976
\$1,000,000 or more	6,893	369,376	13,822	512,006	2,929	218,846	13,476	1.841,701	10,701	637 741
Taxable returns, total	635,047	4,068,063	727,879	4,034,248	3,826,116	25,247,339	15,697,454	252,860,934	14,722,315	181.211,850
No adjusted gross income	783	66,974	581	97 417	218	5,285	1,569	44 431	286	8,451
\$1 under \$5,000	*3 581	+6 704	*4.980	*3 291	*6,811	*14 129	39,024	99 492	39 024	81 647
\$5,000 under \$10,000	10 117	27,955	17 167	5,726	138,114	276,583	834.770	4,852 749	827,522	4 205,122
\$10,000 under \$15,000	20 433	680'65	30.545	62 034	387 222	1 263,348	1,871 055	15,399 117	1 820 792	13 756 076
\$15,000 under \$20 000	45,945	122.870	37.831	89,141	476,438	1,831,725	1,936,461	20,651,329	1 882 242	17 595 287
\$20 000 under \$25 000	52 410	215,094	43,724	94 231	431,258	1 623,939	1 726.021	21 120,521	1 674 056	18 905 855
\$25,000 under \$30 000	37 362	158 439	40,752	112 177	309,659	1 501,677	1 190 958	14 596 634	1 141 838	12 705 641
\$30 000 under \$40 000	85,538	276,080	65 875	307,930	510,005	2 908,445	2 109,039	29 420,092	1 969,584	23 501 830
\$40,000 under \$50.000	73,504	313 883	87,298	363,060	469 500	2 834,880	1,694 141	28 948.890	1 578 002	21 933 918
\$50,000 under \$75 000	112 421	627 739	99,817	658,288	637 275	4,851,484	2,575,941	52,086,934	2 318,210	35,911 036
\$75,000 under \$100,000	67,653	415,449	73,576	293 419	234,208	3,037,277	835,762	23 323,502	711,077	13 411 310
\$100,000 under \$200,000	72,803	761,476	121,566	614,842	168 564	3 136,317	682 397	25 257 749	595,519	13 477 322
\$200,000 under \$500.000	35 807	465 407	71,091	535,983	46 474	1,351 550	158 525	12.571,349	130,951	4 062 390
\$500,000 under \$1 000 000	9,804	182 773	19 276	292.827	7 443	391,852	28 322	2.647 962	22 517	1 018 910
\$1,000 000 or more	6,885	368 132	13,800	503,882	2 929	218,846	13,470	1,840,183	10 697	637 057
Nontaxable returns, total,	142,381	854,713	200,635	4,713,814	556,655	1,833,301	2,837,141	17,646,474	2.718,799	12,802,183
Footnotes at end of table										

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

The statistic ground state The state				-				11.					
			2	lua!			ROYZ	aity			rarm re	ental	
1,11,11,11,11,11,11,11,11,11,11,11,11,1	Size of adjusted gross income	ישני	Net come	Net los	(includes ctible loss)	Neo	et me	N	ss.	Ne	me me	Ne	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,15,10,10,10,10,10,10,10,10,10,10,10,10,10,		(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)
1,15,10,10,10,10,10,10,10,10,10,10,10,10,10,	returns, total	4.279,102	31,596,448	4.760,586	28,327,060	1,119,621	4,945,498	56,272	105,695	484,051	3,907,384	144,241	456,239
1,5,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	No adjusted gross income	72 181	916,291	192,305	2,740,566	25,307	174,510	220	2.497	6 745	51,058	5,698	55,497
10,00,00,00,00,00,00,00,00,00,00,00,00,0	\$1 under \$5,000	153,008	328,963	132,221	646.326	44 214	53,002	*2 407	*613	21 226	42,331	*6,123	*22 493
37 25 26 1 126 537 77 120 0 77 25 20 17 25 34 17 11 0 60 949 28 40 10 16 67 7 17 10 0 60 949 28 40 10 16 67 7 17 10 0 10 90 90 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 1	\$5,000 under \$10,000	391 823	1,114,932	196,843	950,997	67.213	55,209	*3,564	*5,451	45,713	172,793	23,557	31,311
17.2 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	\$10,000 under \$15 000	387 329	1 266,037	231,220	979,528	108 078	139,369	*1,117	•110	60,949	268,109	14,657	61,154
276 132 1,00 139 272 78 3 1,188 441 77 569 1,00 12 73 441 31 341 220 78 3 6.63 8 456 665 2,00 130 47 658 68 8 1,188 441 1,118 22 1,00 13 7,00 13 7,00 13 7,00 13 7,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10 9,00 10	\$15,000 under \$20,000	312,865	1,212,874	279,319	1,219,340	69,552	118,437	*2.647	*26,472	46,826	284,082	19,404	38,304
264 192 (1031)047 288 448 (1,608 528) 5.41 19 (14,432) 14,848 (1,808 628) 14,444 67,257 20,008 (1,108 628) 5.41 19 (1,108 628) 5.41 19 (1,108 628) 1,108 628 2,41 24 4,11 19 1,108 628 1,108 628 2,41 34 1,108 628 2,41 34 1,108 628 2,41 34 1,108 628 2,41 34 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628 1,108 628	\$20,000 under \$25,000	276,132	1,070,139	272.783	1,188,441	77,059	110,172	-254	*141	31,341	297,079	.6,433	8,669
456 655 2,093,150 635,250 2,782,464 131923 334,560 7,324 7,444 62,527 330,864 141188 4,789 1,289 1,289 1,289 2,783,61 1,882 1,482 1,728 330,893 1,118 334410 2,786,243 3,680,222 1,584,60 1,684,60 1,784 1,286 1,289 1,289 1,288 1,288 1,288 1,288 1,288 1,288 1,288 1,288 1,288 1,288 1,288 1,288 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388	\$25.000 under \$30,000	264 192	1,031,047	268,648	1,189,526	54 119	174.332	*6,888	*1,800	38,311	229,420	*9.086	*46.272
457 807 2.087.257 2.481.387 1.09.292 2.13.581 1.828 4.679 4.728 2.03.037 1.21.389 662 851 4.411.084 65.2861 65.2861 1.62.881 1.62.881 1.62.881 1.62.881 1.62.881 1.728 1.739 1.239 1.54.48 3.24.410 2.757.458 4.445.74 3.580.622 1.750.44 7.043 1.704 2.738.04 2.928.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.748.0 1.7	\$30,000 under \$40,000	456,955	2,043,150	635,296	2,762,464	131,923	354,560	*3.242	-1,444	62,527	393,084	14,138	38,007
328440 2757458 444900 2738245 599.062 155.040 162715 77.043 712906 339.00 466.129 13449 193.04410 20.2182 244900 2738.245 269.346 118.973 7254 7044 70.944 72.90 299.04 20.2182 22.92 22.92 22.92 22.94 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.92 22.9	\$40,000 under \$50,000	437,807	2,067,257	508,373	2,441,387	109,292	213,591	1,926	4,679	47,259	320,372	12,138	21,512
329 187 4245 968 4445 968 2738 245 683 46 1927 16 7350 44 7724 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 7704 <t< td=""><td>\$50,000 under \$75,000</td><td>662,851</td><td>4 411,984</td><td>959,624</td><td>5,399,052</td><td>155,450</td><td>435,961</td><td>14,892</td><td>17,731</td><td>52,350</td><td>613,293</td><td>13,449</td><td>25,234</td></t<>	\$50,000 under \$75,000	662,851	4 411,984	959,624	5,399,052	155,450	435,961	14,892	17,731	52,350	613,293	13,449	25,234
328187 4902145 464574 3637334 119973 73204 7224 7084 27,509 567743 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7043 7044 7043 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044 7044	575,000 under \$100,000	334,410	2.757 458	444,909	2,738.245	69,346	162,715	*7.043	•12,906	33,960	466.129	9,036	14,419
151,140 14,85,764 195,707 1,625,966 62,814 906,522 3,500 5,633 7,341 152,882 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2,61 2	3100,000 under \$200,000	328 187	4,902,145	464,574	3,637,834	119,973	735,043	7,224	7,084	27,509	567,743	7.043	64,231
1,226 1,932,851 26,335 1,4466 10,432 852,989 600 12,892 701 15,005 290 111,877 31 15,005 12,523 13,528 10,432 852,989 600 12,892 701 15,005 111,877 31 15,000 103,200 647 6,243 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,548 7,54	\$200,000 under \$500,000	151,140	4,485,764	135,707	1,625,966	62.814	906,522	3,500	5,633	7,341	152,882	2.929	13.692
17226 2055,556 12,208 40,432 652,889 600 12,892 701 15,095 290 3,532,008 285,4383 4,093,813 22,884,286 952,983 4,578,165 50,485 73,432 409,919 1,1877 39 1,500 103,290 647 56,902 482 15,111 118 73 403,919 3,500,849 111,877 39 1,500 103,290 647 56,902 482 15,111 118 73 403,919 3,904,919 11,877 1,906 14,921 3,716 7,446 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,906 1,90	500,000 under \$1,000 000	32,995	1,932,851	26,235	474,495	14,849	459,087	747	6,243	1 295	33,916	261	5,952
3,532,008 28,544,983 4,093,813 22,884,286 952,963 4,578,165 50,485 73,432 409,919 3,609,649 11,1877 7 1,500 103,290 647 56,902 482 15,111 118 86 7,21 1,317 18 1,370 1,1268 1,4003 17,684 1,6207 1,8237 17,446 1,6207 1,8237 17,446 1,920 1,8237 17,46 1,376 1,6110 1,88 1,920 1,8237 1,926 1,248 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 <t< td=""><td>31,000,000 or more</td><td>17.226</td><td>2,055,556</td><td>12,528</td><td>332,894</td><td>10,432</td><td>852,989</td><td>009</td><td>12,892</td><td>701</td><td>15,095</td><td>290</td><td>9,493</td></t<>	31,000,000 or more	17.226	2,055,556	12,528	332,894	10,432	852,989	009	12,892	701	15,095	290	9,493
1,500 103.290 647 56,902 482 15,111 **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** **** ****	xable returns, total.	3,532,008	28,544,983	4,099,813	22,884,266	952,953	4,578,165	50,485	73,432	409,919	3,609,849	111,877	317,693
73.752 11,2,658 4,6603 7,684 6,207 8,237 77 446 7,716 6,118 7.376 7,289 7,716 7,376 7,280 14,921 6,718 7,289 237,342 729,455 149,187 528,046 77,543 107,821 1,116 7,3 43,070 187,693 7,289 246,089 952,386 201,243 893,078 54,741 110,046 1,138 7,24 45,682 281,610 19,404 262,340 995,743 250,747 982,777 73,497 96,687 1,138 7,24 45,682 281,610 19,404 262,340 995,743 250,747 73,497 96,687 1,138 7,142 65,682 281,610 19,404 262,340 995,743 256,798 2,675 156,517 6,887 1,142 62,586 1,439 264,604 395,039 1,988 1,988 1,988 1,443 1,524 4,677 4,677 4,677 4,67	Vo adjusted gross income	1,500	103,290	647	56,902	482	15,111	*18	*85	*21	*3,917	©O *	188
114 113 298 936 72,335 316,521 16,710 14,017 1,926 72,480 14921 62,353 92,889 237,342 729 455 149,187 528,046 77,543 107,821 1,116 773 43,070 187,693 92,289 246,099 952,386 201,243 893,078 54,741 110,046 1,384 74 45,662 261,610 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404 19,404	11 under \$5,000	*3.752	*12,658	*4,603	*7,684	*6,207	*8,237	L*	•446	*3,716	*6,118	,	
237,342 729,455 149,187 528,046 77,543 107,821 1,116 73 43,070 187,683 78,424 246,099 952,386 201,243 893,078 54,741 110,046 1,136 24 45,682 261,610 19,404 262,340 995,743 250,747 73,497 99,667 - 31,336 296,889 19,404 252,4604 998,143 256,748 1,065,078 52,675 131,562 360,739 7,442 62,556 36,889 64,333 453,079 1,979,965 625,806 2,632,625 131,562 360,739 7,442 62,556 36,337 14,135 453,079 1,979,965 625,806 2,632,635 116,877 210,828 1,924 4,677 4,677 4,725 36,306 14,135 661,490 4,377,203 356,037 2,346,367 1,689 17,724 4,677 4,677 4,677 4,677 4,677 4,677 4,677 4,677 4,675	5,000 under \$10,000	114,113	298,936	72,335	316,521	16,710	14,017	•1.926	.2,480	14,921	62,353	*9,289	*10,931
246.099 952.386 201.243 899.078 54,741 110,046 •1.384 •24 45.662 261.610 19,404 262.340 995.743 96.777 73.497 99.667 31.336 296.869 •6.433 254.604 968.143 256,489 1,065,078 52.675 156.517 •6.887 •1,799 38.310 229.397 •9.066 453,079 1,979,965 625,806 2,632,625 131.562 350,739 •3.237 •1,442 62.566 393.080 14,135 435,424 2,044,275 65,609 10,65,771 210,828 1,924 4,677 47,289 339.080 14,135 661,490 43,77,203 954,522 5,315,309 154,395 397.986 17,244 4677 47,289 13,449 75,043 43,74,204 43,37,203 2,164,395 16,435 7,043 7,129 33,916 465,644 9,035 150,974 43,74,304 43,300 2,164,995 116,435	10,000 under \$15,000	237,342	729,455	149,187	528,046	77,543	107,821	*1,116	*73	43,070	187.693	*8.424	*21,654
262.340 995,743 250,747 73,497 73,497 99,667 31,336 296,869 *6,433 254,604 968,143 250,748 1,065,078 52,675 156,517 *6,887 *1,799 38,310 229,397 *9,086 455,079 1,979,965 625,806 2,032,625 131,562 350,739 *3,237 *1,442 62,526 390,800 14,135 661,490 4,37,203 505,097 2,356,093 168,771 210,828 1,924 4,677 47,259 320,372 12,096 661,490 4,377,203 954,522 5,315,309 154,395 720,339 17,724 52,349 613,288 13,449 334,113 2,741,594 443,300 2,716,495 68,961 161,295 7,043 7,043 7,036 455,644 9,035 327,002 4,881,247 463,667 3,600,362 119,435 729,755 7,043 7,335 15,811 2,034 150,974 4,475,911 135,454 <td>15,000 under \$20,000</td> <td>246,099</td> <td>952,386</td> <td>201,243</td> <td>893,078</td> <td>54,741</td> <td>110,046</td> <td>*1,384</td> <td>*24</td> <td>45,662</td> <td>261,610</td> <td>19,404</td> <td>38,304</td>	15,000 under \$20,000	246,099	952,386	201,243	893,078	54,741	110,046	*1,384	*24	45,662	261,610	19,404	38,304
254,604 968,143 254,489 1,065,078 52,675 156,517 6,887 1,799 38,310 229,397 9,086 453,079 1,979,965 625,606 2,632,625 131,562 350,739 1,742 62,566 393,060 14,135 435,424 2,044,275 505,097 2,356,093 108,771 210,828 1,924 4,677 47,259 320,372 12,096 661,490 4,377,203 954,522 5,315,309 154,395 397,958 17,724 52,349 613,288 13,449 334,113 2,741,594 443,300 2,116,495 7,29,755 7,043 7,296 613,288 13,449 337,002 4,881,247 463,567 3,600,362 119,435 7,297 7,043 7,129 5,613 61,328 13,449 150,974 4,475,911 135,449 1,609,791 62,724 905,223 3,495 5,613 7,041 2,929 17,211 2,053,404 12,511 330,709 10,421 </td <td>20,000 under \$25,000</td> <td>262,340</td> <td>995,743</td> <td>250,747</td> <td>982,777</td> <td>73,497</td> <td>29,667</td> <td>4</td> <td>•</td> <td>31,336</td> <td>296.869</td> <td>*6,433</td> <td>*8,669</td>	20,000 under \$25,000	262,340	995,743	250,747	982,777	73,497	29,667	4	•	31,336	296.869	*6,433	*8,669
453.079 1,979.965 625,806 2,632,625 131,562 350,739 *3,237 *1,442 62,526 393.080 14,135 435,424 2,044,275 505,097 2,356,093 108,771 210,828 1,924 4,677 47,259 320,372 12,096 661,490 4,377,203 954,522 5,315,309 154,395 387,958 14,890 17,724 52,349 613,288 13,449 334,113 2,741,594 443,300 2,716,495 66,861 161,295 7,043 7,206 33,916 465,644 9035 327,002 4,881,247 463,667 3,600,362 119,435 729,755 7,043 7,027 27,503 56,784 9035 150,974 4,881,247 463,667 16,097,91 62,724 905,223 3,495 5,613 7,335 15,811 2,929 150,974 4,727,97 14,828 458,597 746 6.242 704 15,995 280 17,211 2,053,404 <	25,000 under \$30,000	254,604	968,143	254,489	1,065,078	52,675	156,517	*6.887	*1,799	38,310	229,397	980'6*	*46,272
435,424 2,044,275 505,097 2,356,093 108,771 210,828 1,924 4,677 4,7259 320,372 12,096 661,490 4,377,203 654,522 5,315,309 154,395 397,958 14,890 17,724 52,349 613,288 13,449 334,113 2,741,594 443,300 2,716,495 68,961 161,295 7,043 7,027 27,503 567,644 9,035 327,002 4,881,247 463,667 3,600,362 119,435 729,755 7,027 27,503 567,897 7,041 150,974 4,475,911 135,454 1,609,791 62,724 905,223 3,495 5,613 7,395 567,897 7,041 150,974 1,930,773 26,206 472,797 14,828 458,597 746 600 12,892 701 15,095 290 17,211 2,053,404 12,511 330,709 10,421 852,354 600 12,892 741,732 29,535 32,364 1 <td>30,000 under \$40,000</td> <td>453,079</td> <td>1,979,965</td> <td>625,806</td> <td>2,632,625</td> <td>131,562</td> <td>350,739</td> <td>*3,237</td> <td>1,442</td> <td>62,526</td> <td>393.080</td> <td>14,135</td> <td>37,996</td>	30,000 under \$40,000	453,079	1,979,965	625,806	2,632,625	131,562	350,739	*3,237	1,442	62,526	393.080	14,135	37,996
661,490 4,377,203 954,522 5,315,309 154,395 397,958 14,890 17,724 52,349 613,288 13,449 334,113 2,741,594 443,300 2,716,495 68,961 161,295 7,043 7,027 27,503 567,644 9,035 327,002 4,881,247 463,667 3,600,362 119,435 729,755 7,12 7,027 27,503 567,687 7,041 150,974 4,475,911 135,454 1,609,791 62,724 905,223 3,495 5,613 7,335 152,811 2,929 150,974 1,930,773 26,206 472,797 14,828 458,597 746 600 12,892 701 15,095 290 17,211 2,053,404 12,511 330,709 10,421 852,354 600 12,892 741,322 74,132 297,535 32,364 1	40,000 under \$50,000	435,424	2,044,275	205,097	2,356,093	108,771	210,828	1.924	4,677	47,259	320,372	12,096	20,668
334113 2.741.594 443.300 2.716.495 68.961 161.295 7.043 12.906 33.916 465.644 9.035 327.002 4,881.247 463.667 3.600.362 119,435 729.755 7.212 7.027 27.503 56.7897 7.041 150.974 4,475.911 135,454 1,609.791 62.724 905,223 3.495 5,613 7,335 152.811 2.929 150.974 1,930,773 26.206 472,797 14,828 458,597 746 600 12,892 701 15,095 280 17.211 2,053,404 12,511 330,709 10,421 852,354 600 12,892 701 15,095 290 17.211 2,053,404 660,773 5,442,794 166,668 367,333 5,786 32,263 74,132 297,535 32,364 1	550,000 under \$75,000	661,490	4,377,203	954,522	5,315,309	154,395	397,958	14,890	17,724	52,349	613,288	13,449	25,234
327.002 4,881.247 463.667 3.600.362 119,435 729,755 7.212 7.027 27,503 567.697 7.041 150.974 4,475.911 135,454 1,609.791 62,724 905,223 3,495 5,613 7,335 152.811 2,929 17.211 2,053,404 12,511 330,709 10,421 852,354 600 12,892 701 15,095 280 17.211 2,053,404 12,511 330,709 10,421 852,354 600 12,892 701 15,095 290 17.210 2,053,404 12,511 36,786 367,333 5,786 32,263 74,132 297,535 32,364 1	375,000 under \$100,000	334 113	2,741,594	443,300	2.716 495	68,961	161,295	*7,043	*12,906	33,916	465,644	9,035	14,415
150.974 4,475,911 135,454 1,609,791 62,724 905,223 3,495 5,613 7,335 152,811 2,929 92,034 1,930,773 26,206 472,797 14,828 458,597 746 6,242 1,294 33,905 260 17,211 2,053,404 12,511 330,709 10,421 852,354 600 12,892 701 15,095 290 17,211 2,053,404 12,511 350,709 166,668 367,333 5,786 32,263 74,132 297,535 32,364 1	\$100,000 under \$200,000	327,002	4,881,247	463,667	3,600,362	119,435	729,755	7,212	7,027	27,503	267,697	7.041	64,228
32.964 1.930,773 26.206 472,797 14 828 458,597 746 6.242 1.294 33,905 260 17,211 2,053,404 12,511 330,709 10,421 852,354 600 12,892 701 15,095 290 747,095 3,051,465 660,773 5,442,754 166,668 367,333 5,786 32,263 74,132 227,535 32,364 11	\$200,000 under \$500,000	150.974	4,475,911	135,454	1,609,791	62,724	905,223	3,495	5,613	7,335	152,811	2.929	13.692
17.211 2.053.404 12.511 330.709 10,421 852,354 600 12.892 701 15,095 290 747,095 3,051,465 660,773 5,442,794 166,668 367,333 5,786 32.263 74,132 297,535 32,364 13	\$500,000 under \$1,000,000	32,964	1,930,773	26,206	472,797	14 828	458,597	746	6.242	1.294	33,905	260	5,950
747,095 3,051,465 660,773 5,442,794 166,668 367,333 5,786 32,263 74,132 297,535 32,364	\$1,000,000 or more	17.211	2,053,404	12,511	330,709	10,421	852,354	009	12,892	701	15,095	290	9,493
	ontaxable returns, total	747,095	3,051,465	660,773	5,442,794	166,668	367,333	5,786	32,263	74,132	297,535	32,364	138,546

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

Size of adjusted gross income gross income Number of Amreturns, total. No adjusted gross income \$1 under \$5,000 \$10,000 under \$10,000 \$203,259 \$1,000 under \$20,000 \$203,259 \$1,000 under \$20,000 \$20,000 under \$1,000 \$20,000 under \$1,000 \$20,000 under \$1,000,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 und	Amount returns (70) (71) (71) (71) (71) (71) (71) (71) (72) (72) (72) (72) (73) (73) (73) (73) (73) (73) (73) (73	Number of returns (71) 4,665,849 218,593 240,164 293,274 271,597 640,521 499,805 960,675 448,342	Amount (72) 26,339,880 2,791,434 660,648 966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	Net income Number of returns (73) (73) (73) 75,863 138,734 139,919 168,345	Amount Number of returns (74) (75) (75) 133,437,568 2,128,339	Net loss Number of returns	loss	Net income Number of	Amount Nurs	Number of	Amount
Ome 88,222 110 39	(70) (70) (72),749.648 (025.920 (333.633 (660.043 (564.435 (746.136 (775.367 (715.367 (333.475		Amount (72) 26,339,880 2,791,434 660,648 966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	Number of returns (73) (73) 3,385,545 53.899 75.853 138.734 139,919 168.345	Amount (74)	Number of returns		Net in Number of	come Amount	Number of	
(69) (69) (69) (69) (69) (69) (69) (69)	(70) (70) (72) (74),648 (406,820 (333,633) (564,435 (561,333) (416,136 (416,136 (775,367) (561,303) (399,050)	Number of returns (71) 4,665,849 196,702 134,069 218,593 240,164 293,274 274,201 271,597 640,521 499,805	Amount (72) 26,339,880 2,791,434 660,648 966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	Number of returns (73) 3,385,545 53,899 75,853 138,734 139,919	Amount (74)	Number of returns	Amount	Number of	Amount	Number of	Amount
69) 6,352,110 88,222 1 203,259 474,489 1 60 398,242 1 398,242 1 398,242 1 398,242 1 398,242 1 398,242 1 398,242 1 398,322 2000 410,232 6000 41,004 22,914 22,914 22,914 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,503	(70) 749.648 (025.920 (333.633 (660.043 (560.043 (561.336 (775.367 (775.367 (561.333 (399.050	4,665,849 196,702 134,069 218,593 240,164 293,274 274,201 274,201 277,597 640,521 499,805 960,675	26,339,880 2,791,434 660,648 966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	3,385,545 53,899 75,853 138,734 139,919	(74)			returns		returns	
98,222 110 39 88,222 1 1474,489 1 5,352,110 398,242	749,648 (025,920 406,820 333,633 (660,043 (584,435 (416,136 775,367 (561,303 399,050	4,665,849 196,702 134,069 218,593 240,164 293,274 274,201 271,597 640,521 499,805 960,675	26,339,880 2,791,434 660,648 966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	3,385,545 53,899 75,853 138,734 139,919	133,437,568	(22)	(9/)	(77)	(78)	(67)	(80)
0000 410.232 36.000 410.232 0000 44.05.373 36.000 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 11.203 1	(025,920 406,820 333,633 660,043 584,435 456,725 416,136 775,367 775,367 561,303 393,475	196,702 134,069 218,593 240,164 293,274 274,201 271,597 640,521 499,805 960,675	2,791,434 660,648 966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	53.899 75,853 138.734 139,919 168.345		2,128,339	40,569,503	428,226	5,091,374	55,537	526,949
203.259 474.489 1474.489 174.489 188.242 198.242 198.35.936 198.7733 2000 410.232 6000 187.733 6000 187.733 6000 11.203 11.203 11.203 11.203 115.880	406.820 333.633 (660.043 (564.435 (416.136 775.367 (561.303 399.050	134,069 218,593 240,164 293,274 274,201 271,597 640,521 499,805 960,675	660,648 966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	75,853 138,734 139,919 168,345	1,433,215	161,447	15,893,497	7.277	116,625	6,611	199,594
474,489 0 504,175 1 398,242 1 355,936 0 584,832 0 584,832 0 584,832 0 584,832 0 584,832 0 584,832 0 584,832 0 584,832 0 6 808,775 6 808,775 6 10,232 0 1000 1 41,004 2 22,914 2 22,914 1 1,203 1 11,203 1 11,203 1 11,203 1 11,203 1 11,203 1 135,880	333,633 (660,043 (564,435 (46,136 (775,367 (775,367 (561,303 (399,050	218,593 240,164 293,274 274,201 271,597 640,521 499,805 960,675	966,179 1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	139,919	216,297	73,890	425,682	20,606	39,288	*2.474	*4.590
00 397.683 000 397.683 000 410.232 000 410.232 000 410.232 000 410.232 000 410.232 000 187.733 000 187.733 01.000 1.646 01.203 397.683 01.203 11.203 01.203 36	660,043 584,435 456,725 416,136 775,367 561,303 399,050	240,164 293,274 274,201 271,597 640,521 499,805 960,675	1,003,250 1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	139,919	610,002	83,629	927,053	31,891	79,983	*3,452	.83
988,242 935,936 935,936 0 935,936 135,939 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203 11,203	584,435 (456,725 (416,136 775,367 (561,303 (399,050	293.274 274.201 271.597 640.521 499.805 960.675	1,236,700 1,121,184 1,200,890 2,833,153 2,328,676 5,385,964	168,345	700,653	98,987	654,061	29,656	104.273	*3,729	•2,380
00 335,936 1 1 2 335,936 1 1 3 2 5 9 9 2 0 2 2 9 1 1 2 2 9 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 2 9 1 1 1 1	456,725 ,416,136 ,775,367 ,561,303 ,399,050	274,201 271,597 640,521 499,805 960,675	1,121,184 1,200,890 2,833,153 2,328,676 5,385,964		877,516	122,721	873,346	22,769	74 529	*4,438	.67,505
335,694 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	,416,136 ,775,367 ,561,303 ,399,050	271,597 640,521 499,805 960,675	1,200,890 2,833,153 2,328,676 5,385,964	158,518	1,126,890	112,381	716,598	25,863	71.882	*938	*4,621
00 584,832 2 0 538,920 2 00 808,775 5 000 410,232 6 187,733 5 0,000 41,004 2 22,914 2 22,914 2 11,203 115,880 1 11,203 115,880 1	.775,367 .561,303 .399,050 .353.475	640,521 499,805 960,675 448,342	2,833,153 2,328,676 5,385,964	156,174	1,322,416	102,377	601,460	14.927	104,065	*1,132	*4,302
00 888,775 5 9 00 00 397,683 3 9 000 410,232 6 000 187,733 5 9 0,000 41,004 2 22,914 2 2 22,914 2 2 36,000 11,203 115,880 11 55,880 11 55,839 11	.561,303 .399,050 .353,475	499,805	2,328,676 5,385,964	294,500	2,616,382	195,318	1,377,979	54,503	187,118	.263	*404
00 397,683 3 000 410,232 6 000 187,733 5 0,000 41,004 2 22,914 2 22,914 2 4,435,373 36 11,203 115,880 1	353,475	960,675	5,385,964	307,696	2.892,266	182,136	1,135,276	35,368	247,256	*4 288	*4,964
000 397,683 8 8 8 8 8 8 9 8 9 8 9 8 9 8 9 9 9 9 9	353,475	448 342		597,932	7,944,994	340,380	2,493.741	52,215	423,415	6,320	30,902
000 410,232 6 000 187,733 5 0,000 41,004 2 22,914 2 22,914 2 000 11,646 11,203 115,880 135,880 11			2,790,963	333,344	6,826,388	205,076	1,554,633	40,486	291,216	5,888	7,021
000 187,733 5 0,000 41,004 2 22,914 2 4,435,373 36 0me 1,646 11,203 115,880 1 0 322,472 1	6,078,864	391,711	2,643,242	569,091	22,782,602	268,466	3,487,705	50,399	660,259	11,052	45,815
0,000 41,004 2 22,914 2 22,914 2 4,435,373 36 11,203 115,880 1 0 322,472 1	5,432,221	70,073	760,744	281,960	28,360,061	137,643	3,952,422	29,060	694,469	2.871	24,630
22,914 2 4,435,373 36 1,646 11,203 135,880 0 322,472 1	2,381,852	17,017	347,360	966'02	16,426,172	28,861	2,082,443	8,271	553,499	1,183	14,859
4,435,373 36 ome 1,646 11,203 135,880 0 322,472 1	2,883,802	9,103	269,491	38,582	39,301,716	15,026	4,393,605	4,935	1,443,497	899	115,299
1,646 11,203 135,880 322,472 135,939	36,188,006	3,979,168	20,818,869	3,069,612	130,426,445	1,715,862	22,111,974	391,361	4,946,468	40,471	262,422
11,203 135,880 322,472 1 315,939	110,547	687	609,78	1,307	253,162	1,456	1,040,747	74	30,553	25	16,805
135,880 322,472 315,939	26,747	3,365	*5,508	23,231	25.029	*7,068	*11,507	14,473	16,493	*1,111	*1,655
322,472 315,939	372,654	80,424	322,927	70,788	282,156	24,022	138,777	19,580	75,397	*3 404	417
315,939	1,021,776	152,237	531,030	92,521	386,216	46,001	187.462	24,621	92.029		
	1,294,817	214,826	905,112	123,422	566,208	87,186	427,243	21,104	70,620	•1 499	1.957
\$20,000 under \$25,000 340,981 1,37	1,377,800	251,870	914,919	142,261	1,003,454	98,275	569,494	23,464	67,495	*936	*4 582
\$25,000 under \$30,000 326,104 1,33	1,335,194	257,430	1,088,006	147,818	1,234,066	92,169	442,611	14,886	104.008	*1 124	.2.421
\$30,000 under \$40,000 580,681 2.71	2.710,336	632,342	2,703,172	283,486	2,501,301	189,887	1,197,267	52.987	181,373	•10	.37
\$40,000 under \$50,000 536,165 2,53	2,536,879	496,529	2,255,488	300,445	2,775,090	180,148	936,779	35,329	247,170	*4 284	*4,956
\$50,000 under \$75,000 5,32	5,328,404	955,926	5,277,885	593,027	7,907,012	336,426	2,255,361	52,197	423,318	6.268	30.869
\$75,000 under \$100,000 397,373 3,33	3,336,494	446.723	2,776,514	331,441	6,698,178	204,800	1,466,699	40,463	290,876	5.877	6,920
\$100,000 under \$200,000 408,920 6,05	6,054,305	390,824	2,616,705	568,575	22,748,902	267,350	3,318,055	49.993	020,039	10,967	44,945
\$200,000 under \$500,000 187,509 5,43	5,421,217	69,903	751,551	281,751	28,339,171	137,294	3,818,454	29,001	691,601	2,858	24 432
000,000 40,968	2,379,515	16,990	344,913	70,964	16,418,596	28,798	2,029,757	8,260	552,985	1,181	14,521
\$1,000,000 or more 22.892 2,88	2,881,323	060'6	267.527	38,574	39,287,906	14,983	4,271 761	4.929	1 443,480	897	108,305
Nontaxable returns, total 3,56	3,561,642	686,681	5,521,011	315,933	3,011,123	412,477	18,457,530	36,866	144,906	15.067	264,527

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

The control of the													
Marie Mari			IĽ.	arm		Unempl	oyment		Social secu	nity benefits		Foreign	earned
House, Average	Size of adjusted	Net	income	Ne	t loss	compe	nsation	To	tal	In adjusted gr	oss income	income e	xclusion
	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,12,12,12,12,12,12,12,12,12,12,12,12,12		(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(92)
1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12,00 1,12	:	899,302	9,474.244	1,373,105	13,140,691	9,655,286	27,586,208	10,412,635	112,359,437	5,688,191	24,649,668	243,928	10,657,053
1,00,146 1,00,234 1,12,47 1,254,54 1,345,27 1,451,29 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43 1,12,43	No adjusted gross income	17 920	228 231	108 437	2.460.977	25.846	102.968	102.234	1,101 120	417	1 399	59 302	1 809 261
101 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102 102	51 under 55 000	63,849	110 731	51 145	376,443	348,756	567,330	684,057	5,619 346	7 114	11 502	56 609	2 172,660
107.483 687.389 108.681 782.383 1464.371 4027.945 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 1544.329 15	\$5,000 under \$10,000	101,103	502,335	112,847	554,035	1,343,527	3 436,897	1 279,590	12,311,353	20 691	58,768	17,350	920 480
14 14 15 15 15 15 15 15	\$10,000 under \$15 000	107 488	692,369	109,081	782 333	1,464 321	4.027 945	1.234 336	13,308 137	28.221	117,325	12 183	481,675
1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1,1000 1	\$15,000 under \$20,000	86 164	605 379	112,585	819 955	1 160 180	3,333,983	953,528	10,324,995	75 437	162 625	15,559	480,548
110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110	\$20,000 under 525,000	74 099	537,511	127,968	925,554	940,925	2,850 855	962,920	10 745 342	488,656	631,209	8,885	407 009
110 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1108 1008 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1004 1	\$25,000 under \$30 000	66,761	628 829	101,102	643,666	768,412	2,393,457	754,817	7,968,908	632 111	1 161 525	*3,393	*184,383
110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110	\$30,000 under \$40,000	103,914	1 189.846	187,080	1 382,823	1,224,789	3,565 238	1,303,086	13 926,797	1 297 476	4 441,336	11 433	480,260
111016 1577-471 1958 823 1005 523 3 0491 49 1225 770 13865 747 1255 770 6 919 445 15 027 20 10 461 15 027 20 10 461 15 027 20 10 461 10 462 70 10 462 70 10 461 70 10 462 70 10 462 70 10 461 70 10 462 70 10 461 70 10 462 70 10 461 70 10 462 70 10 461 70 10 462 70 10 462 70 10 461 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70 10 462 70	\$40,000 under \$50,000	86 008	900 410	139,819	912,549	999 414	3,162,062	1,033,235	11,134 129	1 033 235	5 132 773	4 271	306,155
1,757 94,244 71,359 606,166 236,820 81,324 415,570 54,975 415,570 71,970 71,970 71,970 71,970 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971 71,971	550,000 under 575 000	111,016	1 577,471	165,883	1 502 783	1 025 523	3.049 149	1 225,770	13 895 747	1 225 770	6 919 445	15,502	798,259
1,772 2,5278 2,64627 2,5885 1,021,449 1,04550 3,91,781 3,31503 4,615,479 3,31503 2,307,734 19,834 1,1005 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781 3,91,781	\$75,000 under \$100 000	41 767	942 243	71,329	606 166	236,820	681,324	425,230	5,409,735	425 230	2 704,857	10 461	630,915
0 9 322	\$100,000 under \$200,000	27 278	954,627	57 595	1,021,449	104,750	361,761	331,503	4 615,479	331 503	2 307 734	19,834	1,203,370
1779 108 12 108 12 104 12 12 12 12 12 12 12 1	\$200,000 under \$500,000	9,322	400 429	20,849	581 714	11 005	49 017	94,074	1,531 103	94 074	765,547	7 113	601,353
67 5202 6.288451 1.045.700 9.001223 7.340,443 2.126.26.233 8.407.791 9.578.276 9.578.276 9.45750 9.45750 9.407.791 9.2139.489 5.78.276 24.2219.939 101.987 6.41 100 8 482 1.045.700 9.001.223 7.340,443 21.826.233 8.407.791 92.793.489 5.78.276 24.2219.939 101.987 6.41 112 409 112 409 19.292 1.5106 1.214 1.156.222 499.611 4.286.489 1.16.702 1.977 1.976.79 1.928.499 1.16.702 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1.987 1	\$500 000 under \$1,000 000	1,779	108,812	4 467	229 773	803	3 257	18.640	298 094	18 640	149,047	1,392	122 561
6.6 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 <td>\$1 000 000 or more</td> <td>833</td> <td>90,020</td> <td>2 917</td> <td>340.471</td> <td>216</td> <td>996</td> <td>9,616</td> <td>169,153</td> <td>9616</td> <td>84,576</td> <td>641</td> <td>58,164</td>	\$1 000 000 or more	833	90,020	2 917	340.471	216	996	9,616	169,153	9616	84,576	641	58,164
12 409 19 222 5.106 7.111 7.19,414 7.29,856 5.2385 365,344 7.68,714 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856 7.29,856	Taxable returns, total	676,202	8,288,451	1,045,700	9,061,223	7,340,443	21,826,283	8,407,791	92,193,489	5,576,276	24.221,939	101,997	5,219,803
12 409 19 292 -5 106 -2 111 -19 414 -19 458 52.385 365 344 -16 376 -40 284 -9 16 376 -40 284 -40 376 -40 284 -48 489 -16 376 -40 284 -48 489 -48 70 -40 284 -48 70 -40 284 -40 70 -40 284 -48 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 284 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -40 70 -	No adjusted gross income	100	8 462	385	65 298	:	:	430	7,066	¢0	19.		
32 047 201.714 34 45 116 188 502.264 1.358.233 4896.611 4 288 499 16 376 16 0.294 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008 7.008	51 under 55,000	12 409	19,292	*5.106	-2,111	*19,414	*29,858	52,385	365 344			.962	*43 406
57.877 37.055 61,021 316,229 766,451 2.244874 924,407 939,4023 25,865 106,821 7.709 75.582 399,942 75,062 608,176 802,145 2.330,855 879,017 9,601,027 64,237 115,012 12,558 72,329 52,0626 120,586 608,176 889,014 2.896,936 77,96,56 471,224 586,683 75,96 102,231 1186,314 135,686 616,685 756,176 2.336,902 77,96,56 471,224 586,683 75,947 102,231 1186,314 135,683 756,176 2.336,902 735,786 77,96,56 471,224 586,833 759,47 102,231 110,275 3.555,662 10,767 3.566,606 10,776,93 10,406 77,96,51 10,406 77,96,51 10,406 77,96,51 10,406 77,96,51 10,406 77,96,51 10,406 77,96,51 10,406 77,96,51 10,406 77,96,51 10,406 77,96,51 10,406 <	\$5 000 under \$10,000	32 047	201,714	34 445	116 188	502,264	1,358,223	489,611	4 268,499	•16 376	*40.294	*4,870	*267,837
55 582 390 942 75,062 608,176 802145 2,330 855 87,017 9,601,027 64,237 115 012 12558 72 329 52 06 26 120 559 837,765 898,014 2,896,936 938 192 10,395,666 471 224 586,683 5,947 7 65 305 624 479 100,586 616,685 756 176 2,336,902 735,786 7796,516 616,223 1127,608 7,947 7 103 231 1186,314 1,354,633 1219,375 3,535,82 1,280,156 1,274,545 4344,885 7,947 7 85,943 198,414 1,354,633 1219,375 3,536,62 1,274,258 1,274,545 4,244,885 10,446 1,044,881 3,144,60 1,176,93 1,176,93 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 1,148,60 <td< td=""><td>\$10,000 under 515,000</td><td>57.877</td><td>377,055</td><td>61,021</td><td>316,229</td><td>766,451</td><td>2.244 874</td><td>924 407</td><td>9 394,023</td><td>25,855</td><td>106.821</td><td>7,709</td><td>310 446</td></td<>	\$10,000 under 515,000	57.877	377,055	61,021	316,229	766,451	2.244 874	924 407	9 394,023	25,855	106.821	7,709	310 446
72 329 520 626 120 559 837,765 898 014 2 696,936 938 192 1035,666 471 224 586,683 * 5 963 65 305 62 4479 100,586 616,685 756,176 2 336,902 735,786 7 796,516 616,223 1127 608 * 2 344 102 231 1 136,318 186 414 1,354,633 1 219 375 3 535,362 1,280,154 13,664 665 1,274 545 4 344 885 10 140 85,943 899,350 139,573 908,498 997 900 3,151,056 1,017,679 10,956 400 1,017 679 5,056 196 3,040 110 416 1 564,994 165,704 1 496,133 1 025 156 1,017,679 10,956 400 1,017 679 5,056 196 3,040 1 10 416 1 564,994 1 65,704 1 66,704 1 104,708 3,151,056 1,017,679 10,176 79 685,4326 14,505 1 10 41,061 1 10 46,133 1 04,708 361,640 3,154,208 5,395,367 424,268 5,395,367 424,268 6,395,367 <td>515 000 under 520,000</td> <td>55,582</td> <td>390,942</td> <td>75,062</td> <td>608,176</td> <td>802 145</td> <td>2,330,855</td> <td>879,017</td> <td>9,601,027</td> <td>64 237</td> <td>115 012</td> <td>12 558</td> <td>247 906</td>	515 000 under 520,000	55,582	390,942	75,062	608,176	802 145	2,330,855	879,017	9,601,027	64 237	115 012	12 558	247 906
65 305 624 479 100,586 616,685 756 176 2336,902 735,786 7796,516 616 223 1127 608 2.947 7.99,786 7796,516 616 223 1127 608 2.947 7.99,786 7796,516 616 223 1127 608 2.947 7.99,786 7796,516 7796,516 616 223 1127 608 7.99,786 7796,516 7796,516 7774,545 774 848 7794,886 7796,516 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 7796,517 77978 7797,517 7796,517 7796,517	\$20 000 under \$25 000	72 329	520 626	120 559	837,765	898,014	2 696,936	938 192	10,395,666	471 224	586,683	*5 963	.263,095
103 231 1186.318 186 414 1,354.633 1219.375 355.362 1,280.154 13,664.665 1,274.545 434.885 10140 85.943 899,350 139,573 908,498 997.900 3,151.056 1,017.679 1,017.679 5,056.106 3,940 3,940 110.416 1564.994 165,704 1496,133 1025.159 3,046,034 1214,228 13,764.150 1,017.679 5,056.106 3,940 0 27.277 954.625 77,120 587.642 236.820 681,324 424,268 5,395.367 424,268 5,395.367 424,268 9,395.34 45,905.87 19,502 1 0 27.277 954.625 57,526 1,005.633 104.708 361,640 329,524 4,589.886 329,524 764.020 7,078 0 931.2 57,526 1,005.633 104.708 361,664 329,524 4,589.886 329,524 764.020 7,078 0 931.2 57,526 1,005.93 1,006.93	\$25 000 under \$30,000	65 305	624 479	100,586	616,685	756 176	2 336,902	735.786	7,796,516	616 223	1 127 608	-2,947	*159,456
85.943 899.350 139.573 908.498 997 900 3.151.056 1,017,679 1,017,679 5,056 196 5,056 196 3,940 110.416 156.494 165.704 1496133 1,025 159 3,046,034 1214,228 1214,228 6854326 14,505 14,505 0 27.277 954 625 77,120 587,642 236 820 681,324 424,268 5,395,367 424 268 685,367 2294 938 19,502 1 0 27.277 954 625 57,526 1,005 653 104 708 361,640 329,524 4,589,886 329,524 2294 938 19,502 1 0 9312 399 546 20,825 577 981 109 99 49 006 93 882 1528,049 93 882 764 020 7,078 0 9312 289 546 20,825 577 981 109 99 49 006 93 882 158,049 148 921 1,387 1 2831 30,020 2,914 339,045 4,748,44 16,629	530 000 under \$40,000	103 231	1 186,318	186 414	1,354,633	1 219 375	3 535,362	1,280,154	13,664 665	1,274 545	4 344 885	10 140	384 789
110 416 1564,994 165,704 1496,133 1025 159 3.046,034 1214,228 13,764 150 1214,228 6854326 14,505 14,505 14,505 0 41.764 942,226 71,120 587,642 236 820 681,324 424,268 5,395,367 424,268 2697,674 9797 17,20 0 27,277 954 625 57,526 1005 653 104,708 361,640 329,524 4,589,886 329,524 2294 938 19,502 19,502 1 0 9312 399,546 20,825 577,981 10,999 49,006 93,882 15,28,049 93,882 764,020 7,078 1,089 1,778 108,801 4461 229,185 801 3248 18,622 297,844 18,622 148,921 1,387 833 90,020 2,914 339,045 2,148 3,506 3,606 9,606 9,606 84,493 141,931 640 223,100 1,185,793 327,405 4	\$40,000 under \$50,000	85,943	899,350	139,573	908,498	997 900	3,151,056	1,017,679	10,956 400	1.017 679	5,056 196	3.940	281,435
41.764 942.226 71.120 587.642 236.820 681.324 424.288 5.395.367 424.288 2687.674 9797 0 27.277 954.625 57.526 1 005.653 104.708 361.640 329.524 4.589.886 329.524 2 294.938 19.502 1 0 9312 399.546 20.825 577.981 10.999 49.006 93.852 1528.049 93.882 764.020 7.078 1 000 1,778 10.88.01 4.461 229.185 801 3.248 18.622 297.844 18.622 148.921 1.387 833 90.020 2.914 339.045 2.16 966 168.987 96.6 84.493 640 640 223.100 1,185,783 327,405 4,079,488 2,314,843 5,759,925 2,004,844 20,165,948 111,915 427,728 141,931 5,759,925	\$50,000 under \$75,000	110 416	1 564,994	165,704	1 496,133	1 025 159	3,046,034	1 214,228	13,764 150	1 214 228	6 854 326	14,505	739 126
0 27.277 95.46.25 57.528 1005.653 104.708 361.640 329.524 4.589.88 329.524 2.294.938 19.502 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$75,000 under \$100 000	41.764	942 226	71,120	587,642	236 820	681,324	424,268	5.395,367	424 268	2 697,674	9 797	565 076
0 9312 399 546 20,825 577 981 10 999 49 006 93 882 1528.049 93 882 764 020 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,078 7,0	\$100,000 under \$200,000	27 277	954 625	57,526	1 005 653	104 708	361,640	329,524	4,589,886	329 524	2 294 938	19,502	1 178 094
100 1,778 108 801 4 461 229,185 801 3 248 18,622 297,844 18,622 148 921 1,387 833 90,020 2,914 339,045 216 966 9,606 168,987 9606 84 493 640 223.100 1,185,733 327,405 4,079,488 2,314,843 5,759,925 2,004,844 20,165,948 111,915 427,728 141,931 5.	\$200 000 under \$500 000	9312	399 546	20,825	577 981	10 999	49 006	93 882	1 528.049	93 882	764 020	7,078	598 895
833 90,020 2.914 339,045 216 966 9,606 168.987 9.606 84.493 640 640 640 1,185,793 327,405 4,079,468 2,314,843 5,759,925 2,004,844 20,165,948 111,915 427,728 141,931	\$500,000 under \$1 000,000	1,778	108 801	4 461	229.185	801	3 248	18.622	297,844	18,622	148 921	1,387	122 146
223.100 1,185,793 327,405 4,079,468 2,314,843 5,759,925 2,004,844 20,165,948 111,915 427,728 141,931	\$1 000,000 or more	833	90.020	2,914	339,045	216	996	909'6	168,987	9096	84 493	640	58.094
	Nontaxable returns, total	223,100	1,185,793	327,405	4,079,468	2,314,843	5,759,925	2,004,844	20,165,948	111,915	427.728	141,931	5,437,250

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted Number of returns Plants	Net income of Amount (94) (94) (94) (97) (98) (97) (98) (97) (98) (97) (98) (97) (98) (97) (98) (97) (98) (97) (98) (97) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) (98) ((95) (95) (95) (95) (95) (95) (95) (95)	Amount (96) 2.750,744 1 113 430 143 385 21 361 70 706 143 857 143 857 147 251	Number of Ar returns (97) 44.0	Amount (98)	Number of returns (99)	Amount	Primary IRA payments Number of Amour	payments Amount	Secondary IRA payments Number of Amount returns	A payments Amount
ss income (93) (93) (93) ss income 50.44 50.000 336.67 520.000 327.73 520.000 353.97 540.000 550.01 550.000 550.01 550.000 555.000 555.000 555.000 555.000 555.000 555.000 555.000	2 2 1 1 2		Amount (96) 2,750,744 1113 430 143 385 "21 361 "83.802 49 278 "70 706 "13.857	Number of returns (97)	Amount (98)	Number of returns (99)	Amount	Number of returns	Amount	Number of returns	Amount
ss Income 10,000 115,000 125,000 126,000 130 000 130 000 130 000 130 000 130 000 130 000 130 000 130 000 130 000 130 000	22 2		(96) 2,750,744 1113 430 143 385 21 361 63.802 49 278 13.857	(97)	(98)	(66)					
5 s income 10,000 10,000 1315,000 220,000 225,000 30,000 550,000	22 1 1 2	•	2,750,744 1113 430 143 385 121 361 183.802 49 278 170 706 113.857	367,330			(100)	(101)	(102)	(103)	(104)
	2	•	1113 430 143 385 121 361 193.802 49 278 70 706 113.857		44.021,921	17,179,519	36,624,273	3,998,976	6.050,274	1,799,919	2,477,126
		•	143 385 21 361 23.802 49 278 70 706 13.857	232.437	40,920,211	175,598	332,786	11 999	18 179	6,631	9 777
		•	.21361 .93.802 .49.278 .70.706 .13.857	32 154	311,189	1,051 601	394 334	73 790	116 415	7 863	12 409
		•	**************************************	29 956	419.042	1 712,054	1 164 548	163 257	244 226	20 094	30,419
	0		49.278 *70.706 *13.857	14 713	185 049	1 498 441	1 452,534	255 739	400 194	59 425	80 523
	F F N		*70 706 *13.857 147.251	12 447	134,976	1 522.416	1,901,597	406 077	635 818	89 975	115 776
	F F N	***	*13,857	5 106	104 785	1 359 708	1 954 675	484 730	713,883	135 757	189 060
			147 251	3 963	184,627	1,329,662	1 847 227	468,811	635,037	148,177	214,514
				7,554	218,693	2 170 465	3,647 117	794 169	1 148 467	396 696	541 558
			196.368	8,545	131,813	1 731,890	2.944 936	469 216	530,855	318 118	317 741
			182.795	9 716	199 336	2 217,668	5,355,796	403,771	710,680	263 635	390 164
\$75,000 under \$100,000	1,636,099	_	164 871	4 545	167,812	946,624	3,472 232	181,053	344 403	122.880	197,813
	3 154,735		231,580	2 949	314 416	1 039,181	6.921 611	210,356	404 216	169 226	279,360
	10 2,675,239	9 5 484	157,349	2 111	236,321	330,033	3,897,491	60,153	117 336	49 013	79 360
\$500,000 under \$1,000,000	1,413 880	1,854	93,533	681	133 163	63,315	895,843	11,038	21,244	8 895	13,302
\$1,000,000 or more 20,598	2,966,924	1,034	81,179	454	360,489	30,862	441,544	4,817	9 321	3 534	5,350
Taxable returns, total	20,241,655	113,465	1,450,704	58,961	7,269,813	13,658,238	33,778,758	3,754,071	5,674,489	1,704,597	2,343,489
No adjusted gross income 1,169	108.862	50	42 971	3 450	5 385,736	2 075	9.570	222	341	158	188
\$1 under \$5,000	144 488		,	.340	111 796	99,884	33,131	14 315	20,013	*1,235	-2 471
\$5,000 under \$10,000 135,701	306,822	.1.927	*6,813	2,891	36,003	629,579	460,719	106,716	159,028		
\$10 000 under \$15,000 206,233	33 427,339	19 .7.108	*46 337	4 152	49 498	830,474	858 348	200,765	313,083	24 050	36 284
\$15,000 under \$20 000 247,283	53 607,674	.4 •7 258	*34 700	6.879	38,826	1 044 951	1 389 765	358,605	571,075	74738	96,838
\$20,000 under \$25,000	57 798,046	16 *4,221	*59 209	4,042	68,853	1 278 281	1 802 792	477,382	699,513	128 987	177,033
\$25,000 under \$30,000	89 626,013	.6.089	*13,740	3,644	166 597	1 285,976	1 785,230	465,848	630 823	145,888	210,107
\$30,000 under \$40,000	1 245,345	17,001	146 165	7 185	169 792	2,147,755	3 572,714	790,639	1 144 134	394,954	538,701
\$40,000 under \$50,000	1,349,998	18.660	196,368	7 271	68.267	1,724 461	2 932 367	469,111	530,708	318,056	317,623
\$50,000 under \$75,000	26 2,884,124	16,343	181,386	8.746	145 113	2 208,061	5,325 245	403,358	709,860	263,234	389,371
\$75,000 under \$100,000	1,632,732	13.623	164 867	4 489	162 534	944 832	3 465,228	180,815	343,926	122.679	197 567
\$100,000 under \$200,000	3,111,166	12,845	231,328	2 753	273 123	1,038 057	6,913,084	210.332	404 170	169,204	279 337
\$200,000 under \$500,000	09 2.650,274	5,460	154,333	2 016	216 217	329 739	3.894,042	60,118	117 269	48 991	79 325
\$500,000 under \$1 000,000	1 405,031	1,848	92,844	658	124,805	63 267	895,083	11,031	21 230	8.891	13,296
\$1,000,000 or more 20 573	73 2.943,741	1,032	79,643	446	352,653	30 844	441,440	4,814	9317	3 532	5,348
Nontaxable returns, total. 710,245	2,148,981	42.281	1,300,040	308,370	36,752,108	3,521,281	2,845,515	244,905	375,785	95,322	133,637

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

Size of adjusted gross income	Deduc self-empl	Deduction for self-employment tax	Paym	Payments to a Keogh plan	Forfeited	Forfeited interest penalty		Alimony	Self-employed health insurance deduction	yed health deduction	Other	nents
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns, total	12,486,990	11,867,147	947,949	8,160,190	691,586	105,227	628,100	5,305,227	2.944,725	2,101,234	103,801	540,601
No adjusted gross income	135,119	104 994	1 974	17,345	11,508	1,778	10,860	113,163	40,777	30,995	*1 016	*30 806
\$1 under \$5,000	946,814	199 203	*1,912	.4 160	42,765	7,597	*7 257	.9,345	91,997	44 254	*1 156	*951
\$5 000 under \$10,000	1 468,679	611,534	*7 383	*7,928	81,475	9,341	33,893	155,494	221,740	102.606	*2 484	*2.650
\$10,000 under \$15 000	1 188,194	713,958	19 588	30,814	83,553	9.819	30,133	72,182	267,279	144,318	.6 927	*725
\$15,000 under \$20,000	1,085,660	765 422	15,368	29,004	66,888	13,009	32 211	168,541	286.278	167,903	666'.	*6,022
\$20,000 under \$25 000	874,055	664,509	36,368	81,856	34,914	5,183	33,336	148,466	226,947	142,613	*3 329	*8.686
\$25 000 under \$30 000	824.972	633 049	26,648	73,363	65,742	6,220	39,289	162,492	199.733	122,553		
\$30,000 under \$40,000	1,348,429	1,204 362	53,262	160,291	777,777	9,235	77.094	333,630	319,151	215,129	111172	*34,446
\$40,000 under \$50,000	1,125,821	1,046,087	71,948	242,714	72,085	12.272	77,457	590,768	222.788	148,248	26.382	56,252
\$50,000 under \$75,000	1,676,616	2,024,860	188.019	782,455	96,581	14,509	131,766	1,008,718	398,148	286,902	28 288	137 489
\$75,000 under \$100,000	737,234	1,198,802	130,173	933,381	29,604	6,361	51,648	524 715	194,710	167 652	8.265	98,960
\$100,000 under \$200,000	801,244	1,874,704	267.138	3,045,412	19,647	6,235	67.716	910.151	304 109	311,779	4.858	89 753
\$200,000 under \$500,000	224,816	673,905	103,370	2,167,459	7,328	2 260	25 603	628,805	127,386	161,064	1 546	64 624
\$500,000 under \$1,000,000	34.945	112 973	18,146	429,285	1,113	509	6,474	271,654	28,626	35.727	241	4 269
\$1,000,000 or more	14 391	38.785	6 651	154,723	909	006	3,362	207,102	15,055	19 491	138	4.966
Taxable returns, total	9,329,156	10,272,235	924,329	8,093,530	561,551	82,404	577,861	5.040,038	2,414,960	1,774,744	92,273	487,105
No adjusted gross income	1 468	2,908	22	1,158	31	9	130	4,421	069	548	:	*
\$1 under \$5,000	70.947	9,919	,	,	*18,145	*724	4	,	Ͻ	5.		
\$5,000 under \$10,000	497,969	210 379	*1 248	-1,250	38,258	1,948	10,974	*61,729	86,020	24,373	•1.236	**2 011
\$10,000 under \$15 000	596,603	340,785	16,589	23,811	56.646	5,161	24,448	62,154	160,607	77.068	*3,523	*4
\$15,000 under \$20,000	651 131	430 278	11,879	22,444	50,762	12.683	31,124	156,738	176.944	96,916	*5.528	*2 793
\$20,000 under \$25,000	. 799,688	584,911	32,940	68,060	32,614	4,618	31,775	134,477	202,056	125,247	*2,214	*8.516
\$25,000 under \$30,000	785,887	590,115	25,498	70.179	62,389	5,225	39,167	161,831	189.972	116,951		
\$30,000 under \$40,000	1,328,726	1,167,572	51,593	155,808	76.258	9.060	76,749	331,728	312,960	208,208	*10 057	•17,503
\$40,000 under \$50,000	1,119,578	1,036,601	71,911	242,299	72,084	12,271	77,405	589,392	220,755	147,223	26,381	56,250
\$50,000 under \$75,000	1,667 118	2.007.770	187 216	779 198	96'098	14,477	131,529	1,002,701	396,589	284,361	28 288	137 489
\$75,000 under \$100,000	735,647	1 194,093	130,172	933,355	29,603	6,360	51,641	524,545	193.680	166,420	8 265	98,960
\$100,000 under \$200,000	800,500	1,871,892	267 132	3 045,307	19,636	6,228	67,535	905,127	303.704	311,269	4,858	89,753
\$200,000 under \$500,000	224,599	673 348	103 341	2 166.764	7.312	2.235	25,563	627,037	127,304	160,953	1 544	64,593
\$500,000 under \$1 000,000	34,913	112.896	18 138	429,178	1,111	609	6 461	271,124	28.617	35 716	241	4,269
\$1,000,000 or more	14,383	38 768	6.650	154 719	909	006	3,360	207,033	15.052	19 486	136	4 964
Nontaxable returns, total	3,157,834	1,594,912	23,619	099'99	130,035	22,822	50,239	265,189	529,766	326 490	11,528	53,496

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

Size of adjusted gross income	7											
ממלמאנפת הלוסאה וווכסטום	A A A					4	A Land Land	-	P. farmen la com conf	******	and and a	Amount of
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of refurns	Amount	raumber of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	80,840,916	370,905,395	10,547,983	11,229,050	32,821,464	490,403,708	232,920,023	540,540,132	90,831,069	2,453,542,706	90,754,509	508,893,963
No adjusted gross income			,	,		0	1,712,693	4 006,501			2.095	1,747
\$1 under \$5,000	14,677,797	46,621 595	367 397	863,054	171,121	1 796 854	12,561,194	29 456,392	3 601,220	2,085,258	3,525,403	361,109
\$5,000 under \$10,000	14,114,825	61 981,940	2,342,966	2.310,530	610 522	666 809'9	22 103,751	51,871 144	7 214 871	15.778 479	7 217 136	2 438 784
\$10,000 under \$15,000	12,548 489	58,885,659	2 258,863	2.417 986	913 416	8,751,292	24 172.741	56 752.519	10 556.222	49 593,469	10,548,098	7 500.595
\$15,000 under \$20,000	9,979 473	48.353,162	1,541 655	1,701,267	1,391,376	13,664 686	22 442 266	52,692 115	10 596,902	84 702,065	10,596,913	12 723,121
\$20,000 under \$25,000	7,891,027	38,564 829	1,082 608	1,212 233	1,580,166	14,812,600	18,962,030	44 520,586	9 310.878	113 976,330	9 309 754	17 146.890
\$25,000 under \$30,000	5,802.073	29 110,546	535.039	585,853	1 981,701	18 944 016	17 134,476	40 231 378	7 673,893	124 474 976	7,674,885	18.827 716
530,000 under \$40,000	7,815,142	41,171,788	750,662	804 544	4 538,682	46,551 496	29,147,150	68,461 757	12 298 021	272.828 793	12 298 362	43,665,258
\$40 000 under \$50,000	4 120.410	23,298,170	533,045	578,967	4 951 568	55,387,289	24.177.068	56.796.515	9 045 808	269 806 935	9 046,135	43 966 891
\$50,000 under \$75.000	3,180,377	18,689,314	463,157	545 852	690'890 6	121,716.054	35,828,342	84 163,906	12 220,154	516,912,048	12 220 165	91 897.824
\$75,000 under \$100,000	473 416	2,839,573	112.062	136,430	3,751 463	64 977,655	12.523 142	29 410,789	4 216,623	262 755,147	4 219 033	54 373 879
\$100 000 under \$200 000	188,250	1,103,146	49,942	60,495	2,919,745	72.728,804	9,191 352	20,897 602	3 104 460	313,409,048	3,104,502	75 534,114
\$200,000 under \$500,000	34,875	200,416	7,902	8,941	751,123	33,237,362	2.367,796	1 278,845	785,020	193,398,214	785,021	58 245,881
\$500,000 under \$1,000 000	10.684	61,824	1 905	2.039	130,118	11 418,900	411,194	45	140 634	82.915,033	140 640	28 454 437
\$1,000,000 or more	4 078	23,434	779	859	62,392	19,807,700	184,826	39	66,365	150,906,911	698'99	53 755,716
Taxable returns, total	55,525,772	254,774,064	7,701,611	8,214,472	30,886,816	457,108,465	176,005,129	406,980,328	86,400,338	2,441,209,012	86,425,849	507,022,499
No adjusted gross income		,	,			,	12,362	28.833		•	1.820	1,610
\$1 under \$5,000	3,504 190	7,311 611	*13,616	*13,957	•14 878	.39 627	21,503	50.533	3 508 560	2.077,777	3,518 721	359 855
\$5,000 under \$10,000	6,961,524	25,331 926	923 076	843,734	132,999	643,445	5.501,259	12,905,459	7 089,347	15,672,125	7,096 720	2 422 691
\$10,000 under \$15,000	7.973 856	32 759,602	1,723,728	1,756,914	501,756	3,283,639	9,908,532	23 266,345	8 481,349	45,288 777	8 482 463	6,854 434
\$15,000 under \$20,000	7,742,836	35 356 517	1 508,982	1,669 689	925,824	6,858 232	13,005,629	30,530.313	8 667,147	78 043 325	8,668 393	11 723 625
\$20,000 under \$25,000	7,741,969	37,686.160	1 077 734	1 206.213	1 404,508	11,815,761	17,552 977	41,212 397	9 149,861	113,362,587	9 149 861	17 054 829
\$25,000 under \$30,000	5 783,378	28,994 661	535,038	585,852	1,875,529	16,489,572	16,607,607	38,993,953	7 657,878	124 386.422	7,658,870	18 814 460
\$30,000 under \$40,000	7,812 022	41,154,850	750.653	804,537	4 468 669	44 200.674	28,941,383	67,978,555	12 284,462	272,677,514	12 284 802	43 642 130
\$40,000 under \$50,000	4 115,701	23 268,975	533 037	578,961	4 920,891	53,787,647	24 062,093	56,526,584	9 036.286	269 657 727	9,036 286	43,944 465
\$50,000 under \$75,000	3,179,719	18,685 749	463,157	545,852	9.035,423	119 526,531	35 737 562	83,950,670	12 214.373	516.846,849	12 214 381	91 886 936
\$75,000 under \$100,000	473,085	2,837 521	112,062	136 430	3 747 980	64 482,995	12 513,136	29 387 277	4 216,105	262 728,506	4 218 513	54 368 546
\$100,000 under \$200,000	187,893	1 101,014	49,942	60 495	2 915,707	72 166,928	9,179,941	20 871 720	3 103,132	313 299,055	3 103,173	75,508,583
\$200,000 under \$500.000	34,848	200.276	7,901	8,940	750,318	32,930,523	2 365,565	1 277 642	784.880	193 376.310	784 880	58 239 628
\$500,000 under \$1,000,000	10,676	61,786	1,905	2 039	129 996	11,307,667	410,880	19	140,607	82 904.105	140 612	28,450,969
\$1 000.000 or more	4,074	23 414	779	859	62 337	19,575 224	184 698	28	66,352	150 887,934	66 353	53 749 738
Nontaxable returns, total	25,315,144	116,131,331	2,846,372	3,014,578	1.934,648	33,295,243	56,914,894	133,559,803	4,430,731	12,333,694	4,328,660	1,871,463

Estimate should be used with caution due to the small number of sample returns on which it is based

.. Data combined to avoid disclosure of information for specific taxpayers

NOTE Detail may not add to totals because of rounding

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

				Salaries and washes	Tavable	Tavable interest	T	dr. Cr. Cr.	Jan. C	-170	04040)	the contractor
	Number	Adjusted	Cara and and and and and and and and and an	alla wages	avanie	unciest	ו פא-באפוו	i dx-exempt interest	Cividends	S D LIA	State moorne tax retunds	can returnes
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total.	90.0	0.17	0.19	0.28	0.42	117	1.87	2.40	0.81	1.50	86.0	1.31
No adjusted gross income	2 40	1 19	4 68	5.20	3 27	2 68	13 45	9 1 4	5 36	5 44	8 80	6 7 9
\$1 under \$5 000	1 40	1 66	1 63	2 09	2 54	4 62	15 34	33 46	4 14	6 24	1616	23 09
\$5,000 under \$10,000	1 38	1 41	1 65	177	2 29	4 18	12 44	32 98	3 94	6 36	9 64	1493
\$10 000 under \$15 000	1 45	1 46	1 69	181	2 2 4	4 42	69 6	20 26	3 83	677	8 18	17 23
\$15,000 under \$20,000	1 59	1 59	1 78	1 90	2 27	4 97	9 93	2151	3 84	7 05	631	7 99
\$20,000 under \$25 000	177	177	1 94	2 06	2 40	5 29	9 61	19 92	4 01	7 25	5 62	7 79
\$25,000 under \$30,000	1 94	1 94	2 06	2 18	2 51	621	10 48	20 78	4 33	9 25	4 99	7 11
\$30,000 under \$40,000	1 15	1 15	1 23	1 30	1 52	481	6 44	11 42	2 81	6 3 3	3 11	4 15
\$40,000 under \$50,000	1 46	1 47	1 55	1 65	173	5 68	6 54	10 53	2 97	7 12	3 02	4 00
\$50,000 under \$75,000	113	1 10	1 21	125	1 25	4 22	4 78	10 08	2 05	5 69	2 0 7	351
\$75,000 under \$100,000	1 87	1 87	1 99	2 13	1 96	6 24	5 88	7 92	2 82	7 28	3 06	434
\$100 000 under \$200,000	1 55	1 36	1 73	175	1 59	356	3 33	4 65	1 95	3 98	2 56	371
\$200 000 under \$500 000	1 50	1 26	1 73	1 85	1 52	3 08	2 44	3.45	1 69	4 21	2 45	4 35
\$500,000 under \$1,000,000	1 13	1 13	1 30	1 64	114	2 91	1 87	2 98	1 28	374	1 88	3 88
\$1 000,000 or more	0 57	0 33	0 68	0 74	0 58	0.81	0 84	1 20	0 62	1 30	0 94	1 30
Taxable returns, total	0.28	0.20	0.34	0.31	0 46	1.27	1.92	2 45	0.85	1.56	1.01	1.35
No adjusted gross income	27 44	2 33	19 55	11 33	15 47	3 00	24 65	22 46	18 50	7 62	26 67	13 66
\$1 under \$5,000	3 28	3 83	4 06	4 66	3 85	7 04	23 61	44 33	5 74	8 40	70 41	52 91
\$5,000 under \$10 000	2 22	2 2 4	2 53	2 69	3 40	651	17 65	51 48	5 61	8 39	21 52	23 90
\$10,000 under \$15,000	1 96	1.97	2 33	2 48	271	5 13	11 07	26 12	4 49	7 58	10 89	25 88
\$15,000 under \$20,000	1 89	1 90	2 16	231	2 54	5 28	11 09	25 89	414	7 54	7 7 4	10 02
\$20.000 under \$25,000	181	181	1 99	2 10	2 46	5 7 7	68 6	21 64	411	7 45	5 98	8 27
\$25,000 under \$30,000	1 96	1 96	2 08	2 20	2 54	6 35	10 65	21 52	4 38	68 6	5 13	7 42
\$30 000 under \$40,000	115	116	1 23	131	153	487	6 52	11 80	2 83	6 42	3.13	4 20
\$40,000 under \$50,000	1 47	1 47	1 56	1 65	174	5 68	6 57	10 70	2 99	2 06	3 03	4 00
\$50,000 under \$75,000	1 13	1 10	121	1 25	1 25	4 26	4 81	10 47	2 06	5 73	2 08	3 49
\$75,000 under \$100,000	187	187	1 99	2 13	1 96	6 28	6 02	8 07	2 8 2	7 32	3 0 7	4 35
\$100,000 under \$200,000	155	1 36	1 74	175	1 59	3 59	3 34	4 73	1 95	4 00	2 56	372
\$200,000 under \$500,000	150	127	173	185	1 52	3 11	2 44	3 47	1 70	4 22	2 46	437
\$500,000 under \$1,000,000	1 14	1 13	1 30	1 64	114	2 9 4	187	2 99	1 29	3.76	1 89	3 88
\$1,000,000 or more	0 58	0.34	0 68	0 74	0 58	0 82	0 84	1 20	0 62	131	0 94	131
Nontaxable returns, total.	0.85	1.46	1.03	1.27	1.64	3.01	7.92	10.88	2.91	585	4 86	6.20
Footnotes at end of table												

436

Footnotes at end of table

Amount

Number of

returns

Net loss in AGI

reported on Schedule D

629

2 11

1.97

(24)

(23)

86

8 97 8 69 9 14 9 87 6 72 7 96

0.56

9 42

7 41 8 75 5 67 4 60 3 94 3 32 1 94 2.42 26 70

3 14

2.22 28 89 25 93 14 02 10 94 9 83 9 75

7 55

6 85 4 44 3 75

5 01

15 34 12 59 10 54 10 78

36 22

7 5 7 8 8 8 5 5 6 8 8 5 5 6 8 8 5 7 7 5 8 8 8 5 9 4 6 1 1 9 4 4 6 1 1 9 4 4 1 1 9 4 4 1 1

6 82 8 02 5 03 6 88 4 45 3 75

1141

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Sho	Short-term capital gain	Sho	Short-term capital loss	Short-term loss carryover	-term rryover	Short-term gain other forms	Short-term gain from other forms	Short-term loss from other forms	loss from forms	Cap	Long-term capital gain
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	1.88	1.71	2.02	1.92	3.94	2.89	9.35	8.06	12.68	13.39	1 10	0.88
No adjusted gross income	9 82	7 64	7 7 2	5 0 7	86 6	6 22	43 33	18 68	39 85	34 49	5 77	2 09
51 under \$5,000	69 6	22 80	11 54	15 50	20 25	19 26	82 46	65 20	77 36	78 27	5 66	8 85
55,000 under \$10,000	10 14	19 38	10 79	14 92	18 91	18 54	36 25	55 62	54 45	53 82	5 24	8 77
\$10 000 under \$15 000	987	18 39	10 79	1476	23 07	1973	34 27	44 48	79 99	97 11	5 14	7 26
515,000 under 520,000	69 6	15 65	11 05	14 26	19 72	19 97	45 05	49 14	52 39	62 67	5 19	7 22
520,000 under \$25,000	9 75	17 56	10 54	14 10	21 91	19 12	40 68	55 95	82 36	74 71	5 35	7 33
\$25 000 under \$30,000	10 47	16 38	11 15	15 18	25 31	22 47	38 08	61 25	61 06	68 79	5 74	7 95
530,000 under 540,000	7 10	10 68	7 58	10 46	16 75	14 05	42 24	55 38	53 41	48 64	3 97	5 49
\$40,000 under \$50,000	7 20	11 03	8 07	9 6 8	16 64	13 53	34 56	49 64	63 63	52 80	4 32	5 71
550,000 under 575,000	5 11	7 74	5 52	6 98	10 64	9 74	26 57	34 85	37 93	35 05	3 03	4 05
\$75,000 under \$100,000	6 19	9 18	7 06	9 18	14 55	13 72	31 93	47 46	55 07	43 70	3 89	5 78
\$100,000 under \$200,000	3 56	5 43	3 89	5 39	7 92	8 20	15 28	33 10	21 24	61 97	2 25	3 03
\$200,000 under \$500,000	2 59	4 60	2.75	4 21	612	7 48	12 24	21 60	16 48	24 07	1 83	301
5500,000 under \$1,000,000	192	4 99	2 05	4 74	474	8 32	9 62	23 57	11 16	11 24	1 41	3 03
\$1,000,000 or more	0 84	1 08	0 91	135	2 38	2 36	3 60	5 67	3 34	2 44	990	0 62
Taxable returns, total	1.97	1.75	2.17	2.19	4.55	3.51	10.07	8.34	13.37	15.34	1.17	0.94
No adjusted gross income	20 19	6 40	20 55	12 23	36 62	19 28	44 67	53 65	21 53	4 27	16 95	3 24
\$1 under \$5,000	12 49	39 95	19 65	68 75	70 59	75 36	:	:	;	:	8 06	10 44
55,000 under \$10,000	13 92	26 13	17 23	26 14	33 25	33 38	96 66	96 66	75 05	95 42	7 58	10 10
\$10,000 under \$15,000	12 12	17 48	13 90	20 52	33 33	28 68	39 36	51 66	99 87	99 94	621	8 58
\$15,000 under \$20,000	10 48	16 11	12 53	17 69	24 38	26 01	45 56	56 44	57 68	75 06	5 70	7 65
520,000 under \$25,000	10 10	18 38	11 25	16 61	25 54	23 65	40 75	62 10	84 77	82 12	5 22	7 72
\$25,000 under \$30,000	10 71	17 36	11 56	16 98	26 38	25 02	41 20	47 86	61 11	68 82	5 86	8 19
\$30,000 under \$40,000	721	10 91	7 69	11 23	17 35	15 54	42 30	55 56	53 60	56 81	4 02	5 65
\$40,000 under \$50,000	7 28	10 88	8 16	10 44	16 78	14 16	34 58	49 64	65 31	54 52	4 35	5 81
\$50,000 under \$75,000	5 15	7 90	5 55	7 24	10 75	10 14	26 65	34 86	37 95	35 55	3 05	411
\$75,000 under \$100,000	6 21	9 32	7 08	9 35	14 60	14 06	32 04	47 53	55 34	43 89	3 90	5 84
5100,000 under \$200,000	3 57	5 47	3 90	5 49	7.97	8 39	15 30	33 25	21 73	67 26	2 26	3 05
5200,000 under 5500,000	2 59	4 64	2.75	4 26	6 13	7 60	12 27	21 61	16 54	24 53	1 83	3 03
\$500,000 under \$1,000,000	1 92	5 04	2 05	4 90	4 75	8.77	9 63	23 58	11 20	16 12	141	3 05
\$1,000,000 or more	0 84	1 08	0 91	137	2 38	2 43	3 60	2 67	3 35	2 50	99 0	0 63
Nontaxable retires total												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

			Sales	Sales of capital assets reported on Schedule Dcontinued	ted on Schedule D	continued				
Size of adjusted gross income	Lor	Long-term capital loss	Lon	Long-term loss carryover	Long-terr	Long-term gain from other forms	Long-term other	Long-term loss from other forms	28 perce	28 percent tax rate
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total.	1.64	1 44	2.86	2.08	2.08	1 84	13.38	9.05	1.85	1 12
No adjusted gross income	099	3 08	8 43	4 02	7 76	2 97	40 58	19 46	:	:
\$1 under \$5,000	8 45	10 79	14 08	1486	1426	19 24	89 20	94 36	:	;
\$5,000 under \$10,000	7 49	8 55	11 26	10 47	9 58	16 03	5478	55 06		
\$10,000 under \$15,000	8 30	9.87	13 27	12 57	8 51	11 99	63 04	75 79	:	:
\$15,000 under \$20,000	8 23	9 28	12 54	11 70	8 96	13.31	61 21	85 16	:	
\$20,000 under \$25,000	8 15	9 53	14 27	12 44	9.87	12 33	78 82	50 91	1	
\$25,000 under \$30,000	8 50	10.05	15 24	13 22	9 55	13 59	73 86	74 06	1	
\$30,000 under \$40,000	909	7 25	10 01	9 30	6 98	9 85	47 83	47.58	-()	
\$40,000 under \$50,000	661	8 08	12 31	11 44	7 82	10 06	42 11	57 44	,	:
\$50,000 under \$75,000	4 39	5 22	7 63	7 28	584	7 30	35 36	37 26	13.11	16 38
\$75,000 under \$100,000	5 62	6 68	10 65	9 70	7 50	11 23	58 00	39 84	1136	14 67
\$100,000 under \$200,000	3 24	4 40	6 12	6 32	4 03	5 42	20 99	37 21	2 52	3 66
\$200,000 under \$500,000	2 42	3 46	4 49	5 46	3 32	5 28	17 25	24 61	2 13	3 55
\$500,000 under \$1,000,000	1 94	3 56	4 01	6 14	277	6 21	11 93	11 49	172	3 50
\$1,000,000 or more	060	1 18	207	2 26	1 25	1 52	3.51	2 49	0 80	0 68
Taxable returns, total	1.78	1.75	3.26	2.64	2.26	2.03	14.57	10 59	185	112
No adjusted gross income	20 70	5 37	28 91	90 6	17 52	6 10	22 84	7.76	:	
\$1 under \$5,000	16 98	3169	40 77	5130	49 96	55 31	;	:	:	:
\$5,000 under \$10,000	12.55	16 62	22 60	22 13	1630	23 50	75 05	95.41	:	
\$10,000 under \$15,000	10 06	12 99	1627	16 69	11 10	16 08	70 70	80 56	:	
\$15,000 under \$20,000	9 12	11 10	14 18	14 47	10.45	14 36	*	9 9	:	
\$20,000 under \$25,000	8 64	10 91	15 72	14 83	10 23	13 29	:	*	;	
\$25,000 under \$30,000	8 68	10 75	15 74	14 28	9 84	14 09	73 92	74 06	:	:
\$30,000 under \$40,000	6 19	781	10 31	10 19	2 06	10 23	47 88	55 07	:	
\$40,000 under \$50,000	69 9	8 60	12 61	12 34	7 90	10 39	43 94	59 25	:	
\$50,000 under \$75,000	4 40	532	7 67	7 41	5 87	7 40	35 38	37.81	13.11	16 38
\$75,000 under \$100,000	5 63	6 81	10 69	966	7 51	11 36	58 00	39 84	11.36	14 67
\$100,000 under \$200,000	3 25	4 46	6 14	6 40	4 04	5 47	21 45	44 05	2 52	3 66
\$200 000 under \$500,000	2 42	3 53	4 50	5 58	3 33	5 32	17.31	25 18	2 13	3 55
\$500,000 under \$1,000.000	1 94	3.71	4 02	6 43	2 78	6 24	11.97	16 69	172	3 50
\$1,000,000 or more	060	1 22	2 07	2 3 2	1 25	1 53	351	2 55	080	0 68
Nontaxable returns, total.	4.39	2.86	60.8	3.67	5.50	3.94	33.69	14.75	85 18	62.07
Footnotes at end of table										

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

		Sales of property off	Sales of property other than capital assets	S	Total	Total taxable		Pensions a	Pensions and annuities	
Size of adjusted	Ż	Net gain	Ne	Net loss	IRA dis	IRA distributions		Total	In adjusted	gross income
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(20)	(\$1)	(52)	(53)	(54)	(55)	(99)
All returns, total.	85.55 88.50	4 17	3.60	3.73	2.15	3.37	0.97	1.97	1.00	1.44
No adjusted gross income	11 31	ŷ 18	9 7 9	5 81	15 78	19 42	9 0 8	11 57	0 41	10 68
\$1 under \$5,000	22 09	23 18	18 98	31 01	14 62	1687	6 56	15 09	6 86	8 77
\$5 000 under \$10.000	17 43	23 87	17.21	29 55	8 11	11 07	3 56	5 39	3 59	4 39
S10 000 under S15 000	16 49	24.78	1834	28 42	6 80	9 34	3 14	4 48	3.17	3 96
\$15 000 under \$20 000	13 29	16 82	1613	2615	6 83	9 87	3 33	4 97	3 38	4 33
\$20,000 under \$25,000	13.76	18 30	1850	30 08	7 62	11 54	3 65	4 80	3 70	4 83
\$25 000 under \$30,000	18 70	22 71	18 70	29 88	8 89	14 44	4 15	5 71	4 22	5 84
\$30 000 under \$40 000	11.31	16 47	14 07	19 76	610	10 42	3 06	4 43	3 13	4 46
\$40,000 under \$50,000	13.31	17 67	15 15	24 77	6 68	10 45	337	5 23	3 47	5 13
\$50 000 under \$75,000	10 54	13.47	11 89	16 85	5 40	7 83	2 62	5 34	2.73	4 06
\$75,000 under \$100,000	13.96	18 19	13 86	16 15	8 49	15 43	4 45	8 74	4 71	6 19
\$100,000 under \$200 000	7 56	13 17	7 36	11 96	6 02	6 2 6	3 49	5 56	3.74	4 83
\$200,000 under \$\$00,000	7 02	13 68	4 95	7 96	671	13 27	372	21 18	4 08	66.9
\$500,000 under \$1,000 000	2 60	14 14	3 89	7 79	05.9	13 43	3 50	7.67	4 01	8 91
\$1,000,000 or more	2 30	5.81	1 67	4 67	3 89	9 72	171	4 06	1 93	5 13
Taxable returns, total.	4 00	4.79	4.10	5.00	2.29	3.56	1.06	2.08	1 10	1 53
No adjusted gross income	26 84	18 89	28 71	19 89	53 92	43 71	79 66	64 66	39 66	40 51
\$1 under \$5,000	57.81	67.85	49.87	67 66	70 66	74 01	28 29	34 66	28 29	33 46
\$5,000 under \$10,000	33 30	38 45	31 13	49 92	13 60	17 74	5 78	8 27	\$ 81	695
\$10,000 under \$15,000	23 19	37 39	24 74	46 08	8 09	11 03	3.74	4 84	3.78	4 62
\$15,000 under \$20,000	16 95	23 15	19 78	26 53	7 05	10 24	3 54	\$ 22	3.58	4 51
\$20 000 under \$25,000	14 58	19 73	19 47	34 59	7 68	11 69	371	4 85	3.77	4 90
\$25,000 under \$30,000	18 83	22 97	19 86	34 23	8 71	14 45	4 18	5 76	4 26	5 89
\$30,000 under \$40,000	11 49	17 02	14 48	21 37	6 13	10 54	3 07	4 44	3 14	4 47
\$40,000 under \$50,000	13 35	17.77	15 44	25 17	699	10 45	3 38	5 25	3.48	5 15
\$50,000 under \$75,000	10 60	13.55	12 01	17.24	5 41	7.85	2 63	536	2 74	4 0 7
\$75,000 under \$100 000	13 96	18 20	13 94	16 38	8 50	15 44	4 45	8 74	471	6 20
\$100,000 under \$200,000	7 59	13 24	7 40	12 23	6 02	9 80	3 49	556	3.75	4 84
\$200,000 under \$500,000	7 04	13 78	4 97	8 13	671	13.31	3 72	21 19	4 09	2 00
\$500,000 under \$1,000,000	5 61	14 29	3 89	7 86	6 50	13 46	3 50	7 68	4 02	8 93
\$1 000 000 or more	2 30	5 83	167	4 75	3 89	9 72	171	4 07	1 93	5 14
Nontaxable returns, total	99	7 83	7.59	5.46	6.30	9 47	2.83	4.97	2 90	3.83
Footpotes at end of table										

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income Number of returns. All returns, total	Net income income (57) (58) (57) (58) (58) 8 73 6 05 5 99 7 74 6 44 8 77 6 5 5 2 7 7 2 4 6 5 4 9 5 5 5 7 7 5 8 3 7 7 5 8 3 7 7 8 3	Number 1	Net loss (includes nondeductble loss) Number of Amoreturns (59) (66 (59) (66 75 4 5 9 16 9 16 7 11 8 8 6 7 11 8 8 6 7 14 8 8 6 7 14 8 8 6 7 14 8 8 6 7 14 8 8 6 7 14 8 8 6 7 15 7 14 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 7 15 8 8 6 8 6 8 6 8 6 8 6 8 6 8 7 8 8 6 8 8 6 8 8 6 8 8 6 8 8 6 8 8 6 8 8 6 8 8 6 8 8 8 8	(60) (60) (60) (7.88 6.8 6.8 6.8 6.8 6.8 6.8 6.9 6.9 6.9 6.9 6.9 6.9 6.9 6.9 6.9 6.9	Number of returns (61) 3.61 13.26	ne Amount	Number of returns	et ss Amount	Net income Number of	Amount	Number of	Net loss Amount
	uconie income	LINN N	Net loss (inc nondeductib) her of turns (59) (59) (59) (59) (75) (71) (6.85) (6.92) (5.05)	(60) (60) (60) (60) (60) (60) (60) (60)					Incor Number of	l l		Net loss Amount
		Numar and a second seco	(59) (1,62 (1,62 (1,62 (1,62 (1,62 (1,62 (1,62 (1,62 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 (1,63 ((60) 1.68 4 58 10 87 9 26 8 63 8 68 8 26	Number of returns (61) 3.61 13.26 19.14	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount
	4 % % 4 % 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		59) 1,62 5,75 9,16 8,04 7,11 6,85 6,92 5,05	(60) 1.68 4 58 10 87 9 26 8 63 8 68 8 26	(61) 3.61 13.26 19.14				returns		returns	
			1,62 6 5 7 5 9 1 6 8 0 4 7 1 1 6 8 5 5 0 5	1.68 4 58 8 63 8 68 8 68 8 68 8 68 8 68 8 68	3. £1 13.26 19.14	(62)	(63)	(64)	(65)	(86)	(67)	(88)
			5 7 5 9 1 6 8 0 4 7 1 1 1 4 6 9 2 5 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4 10 87 8 8 8 8 8 8 8 8 8 8 9 9 2 8 8 8 9 9 2 8 9 9 2 8 9 9 2 8 9 9 9 9	13.26	4.92	15.98	27.71	5.40	6 97	11.97	15.15
			9 16 8 04 7 111 6 85 7 14 6 92 5 05	10 87 9 2 6 8 63 8 68 8 26	19 14	15 64	28.81	35 68	29 72	29 52	38 37	55 60
			8 0 4 7 1 1 1 6 8 5 7 1 4 6 9 2 5 0 5 9 2	8 8 8 8 8 26 8 3 6 8 3 6 8 3 8 8 8 8 8 8 8 8 8 8 8		28.75	70 42	69 13	27 05	30 96	44 71	64 05
			6 85 7 14 6 92 5 05	8 63 8 26 8 26	16 40	24 16	53 92	60 92	17.32	19 33	32 51	42.95
			685 714 692 505	8 68	13 30	21 08	99 78	62 92	16.00	20 76	38 93	42.38
			7 14 6 92 5 05	8 26	14 48	31 92	64 14	95 63	15 87	20 89	34 63	36 97
			6 92 5 05		14 41	23 07	99 80	08 66	21 69	23 39	59 38	62 39
_			5 05	8 39	16 43	26 92	57 40	94 87	21 65	29 05	54 62	62 23
\$30,000 under \$40,000		-	_	5 73	11 81	23 16	57 59	77 68	1613	22 24	43 52	62 08
\$40,000 under \$50,000			5 64	6 27	13 48	21 41	55 96	59 68	18 09	21 63	37 59	62.72
\$50,000 under \$75,000.	478 632		4 22	4 76	10 70	21 23	39 95	59 29	17 29	20 21	39 43	44 13
\$75,000 under \$100,000	6.52 8.01		5 96	6.31	14 52	22 48	45 78	59 46	21 54	24 70	49 77	52 04
\$100,000 under \$200,000	413 541		3 65	4 23	7 89	15 39	25 79	52 77	12.98	19 99	26 01	42 92
\$200,000 under \$500,000	3 36 4 30		3 60	5 85	5 57	14 19	22 04	32 12	16 95	37 05	21 16	2634
\$500,000 under \$1,000,000	2 90 4 80		3 41	5 24	5 08	13 33	19 77	32 26	15 15	34 25	31.84	54 41
\$1,000,000 or more	1 46 1 95		1 82	2 87	1 96	4 40	8 26	11 34	8 01	13 49	12 11	28 14
Taxable returns, total	1.82		1.79	1.94	3.90	5.19	17.15	19.67	5.90	7.44	13.82	17.20
No adjusted gross income 24	24 70 14 26	7	26 81	9 87	35 16	11 68	42 09	45 03	37 77	79 55	80 00	90 11
\$1 under \$5,000	57 44 54 77	ιń	50 23	68.03	44 69	54 64	92 12	92 12	57 70	5868	:	
\$5,000 under \$10,000	10 61 13 44	4	14 25	18 65	31 49	50 29	73 64	76 43	28 83	33 22	55 15	66 31
\$10,000 under \$15,000	787 1010		9 1 4	11.51	16 15	24 00	99 87	94 95	19 98	26 85	50 05	59 92
\$15,000 under \$20,000	7.25 9.76		8 06	10 59	15 22	33.75	89 83	26 39	16 09	21 15	34 63	36 97
			7 59	9 13	14.95	24 33		:	21 69	23 41	59 38	62 39
\$25,000 under \$30,000	7 41 1118		7 18	8 96	1674	27 92	57 41	94 88	21 65	29 05	54 62	62 23
\$30,000 under \$40,000	536 771		5 11	5 91	11 84	23 39	57 68	77 76	16 13	22 24	43 53	62 10
\$40,000 under \$50,000	5 79 7 89		5 68	638	13 54	21 68	56 01	59 69	18 09	21 63	37 72	65 16
\$50,000 under \$75,000	4 79 6 36		424	481	10 76	21 85	39 95	59 31	17 29	20 21	39 43	44 13
_	653 805		5 98	6 35	14 60	22 67	45 78	59 46	21 57	24 72	49 78	52.06
\$100,000 under \$200,000	414 543		3 66	4 24	7 93	15 50	25 83	53 19	12 99	19 99	26 02	42 92
\$200.000 under \$500.000	336 431		3 60	5.91	5 58	1421	22 07	32 23	16.97	37 07	21 16	2634
\$500,000 under \$1,000,000	2 90 4 81		3 42	5 26	5 09	13.35	19 80	32 27	1516	34 26	31 97	54 42
\$1,000,000 or more	146 195		1 82	2 88	196	4 40	8 26	11 34	8 01	13 49	12.11	28 14
Nontaxable returns, total	3.94 441		3.73	3.35	9.58	14 16	42.16	78.97	13.41	15.34	23.82	30.53

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(הספווטודים מושמים ווחיים ווחיים איני הפימוח) מוש מיוסמות (הפיספות)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		16									
		Total renta	Total rental and royalty			Partnership and S corporation	d S corporation			Estat	Estate and trust	
Size of adjusted	Net	Netincome	ž	Net loss	Netin	Net income	Net loss	loss	Net income	come	Z	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(07)	(71)	(72)	(73)	(74)	(52)	(92)	(77)	(78)	(67)	(80)
All returns, total	1.49	1.72	1.67	1.75	1.82	1.19	2.54	1.72	5.48	5.16	16.59	17.28
No adjusted gross income	7 82	6 17	5 67	4 67	10 88	9 25	69 9	2 67	26 07	13 64	36 54	29 20
\$1 under \$5,000	8 01	10 20	9 11	11 46	13 96	23 77	14 40	22 42	27 74	43 82	67 49	67 27
\$5,000 under \$10,000	5.37	099	8 01	60 6	10 01	13.58	13 42	19 23	24 48	27 78	98 62	57 43
\$10,000 under \$15,000	5 46	7 14	717	8 59	10.55	13 32	12 86	16 67	21 82	29 06	91 68	77 10
\$15,000 under \$20,000	5.75	7 91	6 85	8 70	6 9 6	12 91	11 63	16 50	28 25	38 51	65 01	97 03
\$20,000 under \$25,000	5 95	8 66	7 19	8 19	68 6	13 27	13 98	17 29	26 93	33 13	69 63	90 66
\$25,000 under \$30,000	099	9 82	6.95	8 52	9 50	13 08	14 09	18.24	26 22	38 86	99 25	69 54
\$30,000 under \$40,000	4 93	7 19	5 06	5 70	7 05	9 48	9 84	12 70	18 27	27 10	95 41	85 02
\$40,000 under \$50,000	5.35	7 24	5 68	6 24	717	9 83	10 03	14 08	21.00	35 20	80 90	76 64
\$50,000 under \$75,000	4 41	5 93	4 22	474	5 13	6 40	7 20	9 65	15 58	23 83	35 10	51 32
\$75,000 under \$100,000	6.04	7.72	5 97	631	6 33	7 94	8 70	9 38	19 47	30 46	64 47	52 59
\$100,000 under \$200,000	387	5.17	4 09	4 69	3 32	3.73	4 92	96 9	9.33	15 71	29 77	32 31
\$200,000 under \$500,000.	3 08	4 41	4 92	6 47	2 30	3 19	377	4 27	7 78	17 14	19 09	24 29
\$500,000 under \$1,000,000	2 71	471	4 26	7 28	1 89	2 82	3 14	3 56	6.70	15 64	15 49	22 37
\$1,000,000 or more	1 25	1.90	2 14	3 03	0 93	0.78	157	117	2.76	4 19	90 9	3 71
Taxable returns, total	1.66	1.85	1.86	2.04	1.9.1	1.20	2.89	2.18	2.67	5.29	18.99	9.32
No adjusted gross income	23 48	13 58	25 31	68 6	22 15	7 51	22 47	3 41	13 29	3 07	25 51	8 80
\$1 under \$5,000	33 25	38 49	57 91	82 46	25 85	32 23	40 66	40 20	34 67	39 06	29 65	94 05
\$5,000 under \$10,000	988	12 32	14 23	18 18	14 73	19 23	26 27	40 00	28 73	29 31	66 66	66 66
\$10,000 under \$15,000.	7 0 7	9 32	9 23	11 60	13 91	17 21	1951	29 08	21 93	31 68	;	:
\$15,000 under \$20,000	637	8 65	8 08	10.45	11 47	16.15	1416	22.31	29.97	40.50	84 71	99 83
\$20,000 under \$25,000	60 9	9 03	2 66	8 9 9	10 49	14 39	15 34	20 20	28 82	34 74	99 84	06 66
\$25,000 under \$30,000	6.73	1016	7.21	9 04	9 84	13 67	14 97	20 61	26 29	38 88	96 66	96.96
\$30,000 under \$40,000	4 95	7 28	511	5 88	7 18	9 71	10 07	13.88	18 67	27 83	68 05	61 37
\$40,000 under \$50,000	5 38	7 29	572	6 33	7 29	66 6	1013	1477	21 02	35 22	80 97	76 76
\$50,000 under \$75,000	4 42	5 97	4 24	4 79	5 16	6 42	7.27	10.18	15 58	23 84	35.39	5137
\$75,000 under \$100,000	6 04	7 75	5 99	6.34	6 36	7 99	8 72	9 82	19 48	30 50	64 59	53.34
\$100,000 under \$200,000	3 88	5 19	4 09	4 72	3 32	3 73	4 94	6 13	9 38	15 74	29 99	32 91
\$200,000 under \$500,000	3 08	4 42	4 93	6.55	2 30	3 19	3.78	4 42	7 79	17.21	19 18	24 48
\$500,000 under \$1,000,000	271	4 71	4 26	7 33	1 89	2 83	3 14	3 65	6.71	15 66	15.51	22 89
\$1,000,000 or more	1 25	1 90	2.14	3 05	0 93	0 78	1.57	121	277	4 19	90 9	3 95
Nontaxable returns, total	3.69	4.26	3.73	3.46	6.14	7.48	5.30	2.75	20.80	17.29	33.76	33.16
Footnotes at end of table												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	N				Chemp	Unemployment					Foreir	Foreign earned
Size of adjusted gross income	Net											
grass income		Net income	Ne	Net loss	combe	compensation	Total	tal	in adjusted gross income	ross income	HOOLI	ncome exclusion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(95)
All returns, total	3.26	4.14	2.41	3.22	1.60	2.28	1.31	1.47	1.66	1.91	5.57	5.30
No adjusted gross income	14 67	20 88	5 58	5 89	1930	22 70	12 09	14 11	60 43	13.87	11 59	13 36
\$1 under \$5,000	15 77	21 89	15 24	20 02	9 28	11 29	5 86	69 9	39 53	48 53	12 74	14 63
\$5,000 under \$10,000	12 87	18 05	11 48	13 92	4 68	6 22	4 30	4 69	34 29	38 20	22 65	23 81
\$10,000 under \$15,000	12 38	17 53	10 63	1457	4 46	6 46	4 40	4 91	30 10	36 21	27 90	31 41
\$15,000 under \$20,000	13 13	19 84	1151	19 81	4 94	661	4 91	5 42	16 50	25 70	33 18	30 22
\$20,000 under \$25,000	13 15	18 03	10 37	14 69	5 46	7 16	4 89	5 58	7 06	10 16	31 60	34 41
\$25 000 under \$30,000	13 46	17.72	12 74	15 22	6 03	8 33	5 11	5 90	5 72	7 44	45 23	46 30
\$30,000 under \$40,000	10 85	16 72	9 20	12 02	4 69	671	3.75	4 39	376	4 48	34 83	31 52
\$40,000 under \$50,000	13 39	15 49	10 83	1417	5 25	7 32	4 26	4 91	4 26	474	33 08	33 24
\$50,000 under \$75,000	10 83	11 91	98 6	13 21	4 94	2 00	3 69	4 19	3 69	4 16	27 88	19 98
\$75,000 under \$100,000	15 97	15 93	14 76	15 58	9 43	12 51	5.81	6 67	5 81	667	19 58	1936
\$100,000 under \$200,000	13 85	10 59	11 06	11 92	11 06	12 41	3 94	4 15	3 94	4 15	22 08	14 16
\$200,000 under \$500,000	13 38	1412	09 6	9 1 1	17 88	23 84	4 22	4 55	4 22	4 55	12.97	13 49
\$500,000 under \$1,000,000	11.97	13.97	7 64	8 41	21 54	27 69	4 39	4 81	4 39	481	15 39	16 22
\$1,000,000 or more	6 49	5 08	3 45	3 80	14 68	18 69	2 03	2 29	2 03	2 29	8 5 1	9 41
Taxable returns, total	3.92	4.56	3.04	4 18	1.86	2.63	1.45	1.62	1.68	1.92	9 81	7.38
No adjusted gross income	34 13	33 19	35 50	28 80	:	:	45 60	54 79	44 09	50 83	ı	;
\$1 under \$5,000	39 23	47.31	64 71	93 59	:	:	23 05	26 31	1		99 95	99 95
\$5,000 under \$10,000	25 81	32 44	23 43	29 33	7 79	10 20	7 32	8 26	39 63	44 32	44 52	46 63
\$10,000 under \$15,000	1717	23 37	15 14	18 74	6 23	9 12	5 22	5 76	32 42	39 27	35 54	40 05
\$15,000 under \$20,000	16 67	26 13	14 11	25 72	5 99	8 10	5 16	5 68	18 41	28 88	39 41	40 55
\$20,000 under \$25,000	13 40	1856	10 83	15 82	2 60	7 40	4 98	5 67	7 23	10 23	37.95	39 19
\$25 000 under \$30,000	13 65	17 83	12 80	15 41	6 10	8 49	5 16	5 95	5 76	7 55	50 72	52 27
\$30,000 under \$40,000	10 92	1677	9 23	12 19	4 70	6 75	3.78	4 43	3 80	451	38 05	34 66
\$40.000 under \$50,000	13 40	1551	10 85	14 23	5 25	7 34	4 29	4 94	4 29	4.78	34 90	35 12
\$50,000 under \$75,000	10 88	12 00	9.87	13.27	7 6 7	2 00	3.71	4 21	3 71	4 18	29 60	21 21
\$75,000 under \$100,000	15 98	15 93	14 80	15 91	9 43	1251	5 82	6 68	5 82	6 68	20 40	20 00
\$100 000 under \$200,000	13 85	10 59	11 07	12 06	11 07	12 41	3 96	417	3.96	417	22 39	1431
\$200,000 under \$500,000	13 39	1415	9 61	9 17	17 89	23 84	4 23	4 56	4 23	4 56	13 04	13 55
\$500 000 under 51 000 000	11.97	13.97	7 65	8 43	21 59	27 77	4 40	4 81	4 40	4 81	15 44	16 28
\$1,000 000 or more	6 49	5 08	3 45	3.81	14 68	18 69	2 03	2 29	2 03	2 29	8 53	9 42
Nontaxable returns, total	7.75	11.40	5.10	5.12	3.47	4.66	3 26	3 66	13.08	15.97	7.05	8.27

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

										Statutory dujustification		
Size of adjusted	Net a	Net income	ž	Net loss	Ö	loss	Tc	Total	Primary IRA	A payments	Secondar	Secondary IRA payments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(94)	(98)	(96)	(87)	(86)	(66)	(100)	(101)	(102)	(103)	(104)
All returns, total	1.88	2 58	9.23	8 29	4.30	1 43	0.78	1 28	2.32	2 42	3.02	3 22
No adjusted gross income	11 03	8 04	18 90	13 09	4 70	1 47	5 80	12.76	22 10	2181	23 07	23 42
\$1 under \$5 000	6 44	9 34	35 70	52 46	18 00	22 61	3 92	7 16	17.57	18 27	37 15	38 03
\$5 000 under \$10 000	7 14	9 42	47 80	45 28	1987	23 88	3 07	5 30	12 27	12.99	23 13	24 87
\$10 000 under \$15 000	7.37	10 24	42 04	45 61	24 98	28 67	3 42	5 27	10 19	11 06	17 70	1913
\$15 000 under \$20 000	7 73	13 42	37 70	46 47	27 00	36 74	3 52	5 10	8 04	8 40	13 71	14 07
\$20 000 under \$25 000	7 83	11 52	42 96	62 45	37 23	39 75	3 83	5 07	7 55	7 92	12 15	13 40
\$25 000 under \$30 000	8 14	12 63	59 07	64 19	40 44	41 07	3 86	5 18	7 44	7 86	10 98	11 91
\$30 000 under \$40 000	6 32	10 30	33 23	46 47	32 83	32 09	2 83	4 07	5 29	577	66 9	7 64
\$40 000 under \$50,000	6 46	10 50	31 07	39 26	44 04	34 10	3 19	6 12	6.91	7 38	8 10	9 02
\$50 000 under \$75 000	4 93	8 47	29 18	32 55	32 58	20 06	2 58	4 35	681	6 91	8 17	8 77
\$75,000 under \$100,000	6 82	12 97	36 41	33 56	28 73	25 98	3.76	5 22	9 08	9 27	10 54	11 34
\$100,000 under \$200 000	4 85	8 43	15 30	22 87	23 41	16 35	2 36	3 11	5.91	5 97	6 38	6 77
5200,000 under \$500,000	3.71	8 86	14 52	1637	20 68	13 47	2 18	3 12	5 53	5 58	6 36	7 02
\$500,000 under \$1,000,000	3 00	8 87	13 15	21 68	1658	12 36	2 06	3.97	5 45	5 52	597	667
S1 000 000 or more	132	2 94	6 23	7 40	7 72	3.71	1 07	2 49	3 12	3 15	3 68	411
Taxable returns, total	2.06	2.80	11 45	10.72	12.04	2.66	96.0	1.37	2 41	2.50	3 12	3.33
No adjusted gross income	26 79	11 89	23 85	6.52	16 71	2 50	22 31	20 08	54 71	43.74	73 49	86 69
S1 under \$5,000	9 88	11 94	:	;	94 63	91 67	1494	2431	34 79	33 08	96 66	96 66
\$5 000 under \$10,000	11 64	14 65	70 38	81.75	48 14	40 83	5 55	9 13	16 01	16 74	;	:
\$10,000 under \$15,000	9 52	12 88	55 69	59 58	44 71	58 67	491	7.27	11 69	12 65	26 99	29 71
S15 000 under \$20 000	9 33	17 27	53 76	59 10	39 32	54 68	4 43	631	8 75	60 6	15 60	15 71
\$20 000 under \$25 000	8 12	12 05	47 49	72 00	40 88	41 87	3 88	5 32	7 62	8 01	12 46	13 71
\$25 000 under \$30,000	8 30	12 84	60 58	64 74	43.74	45 15	3 95	531	7 48	7 90	11 11	12 09
\$30 000 under \$40,000	637	10 42	33 52	46 81	34 45	37 16	285	411	5 31	5 78	7 02	7 67
\$40,000 under \$50,000	6 49	10 66	31 07	39 26	51 11	37.12	3 20	614	691	7 38	8 10	9 0 5
S50 000 under \$75 000	4 94	8 53	29 66	32 80	35 76	22 02	2 59	437	681	6 92	8 18	8 79
\$75 000 under \$100 000	6 83	12 99	36 42	33 56	29 07	26 77	3 76	5 23	60 6	9 28	10 56	11 35
\$100,000 under \$200,000	4 87	8 51	1531	22 90	24 95	17.87	2 36	3 11	5 91	5 97	6 33	677
\$200 000 under \$500,000	3.71	8 94	14 58	16 69	21 65	14 72	2 18	3 12	5 53	5 59	636	7 03
\$500,000 under \$1 000 000	3 00	8 93	13 19	21 84	1716	13.19	2 06	3 98	5 45	5 52	5 97	667
\$1 000,000 or more	1 33	2.96	6 24	7 55	7 85	3 79	1 07	2 49	3 12	3.15	3 69	4 12
Nontaxable returns, total.	4 62	5.80	14.67	12.84	4 59	1.65	1.87	3 44	9 05	9.75	12 10	17 94

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

State of adjusting gross income Desidiction for self-employment to self-employment to a self-employment to		-		-				
Number of Amount Number of Amount Number of returns returns		ed interest analty	Alimony paid		Self-employed health insurance deduction	ed health eduction	Other adjustments	ents
six income (105) (106) (107) (108) (109) six income 6.73 1.13 2.99 2.42 5.90 six income 6.20 7.23 22.67 48.76 5.58 10.0000 3.16 3.86 6.43.8 57.31 17.33 155.0000 3.16 3.86 2.42 5.59 27.22 150.000 3.15 4.68 3.46 3.470 117.33 150.000 4.11 5.46 2.251 2.261 2.267 2.2067 150.000 4.16 5.48 2.244 2.264 2.271 1.168 2.271 150.000 3.16 4.59 1.690 1.934 1.168 2.491 150.000 3.16 4.59 1.690 1.934 1.168 2.242 150.000 2.54 4.77 1.341 1.755 1.816 1.816 150.000 2.54 2.73 4.44 1.816 2.441 1.816	Amount	Amount	Number of A	Amount	Number of returns	Amount	Number of returns	Amount
nss income 6 20 7 2 3 2 95 2 42 5 90 no 4 02 5 27 4 3 76 4 8 76 35 89 no 4 02 5 27 6 6 49 69 35 27 22 15 0000 3 51 4 6 8 5 4 3 8 5 73 1 17 33 15 0000 3 51 4 6 8 2 4 3 8 5 73 1 17 33 25 0000 3 16 4 6 8 2 4 3 8 5 73 1 17 33 25 0000 4 11 5 4 5 2 2 5 1 2 2 5 1 2 0 6 7 25 0000 4 11 5 4 5 2 2 5 1 2 2 5 1 2 0 6 7 55 0000 4 11 5 4 5 2 2 4 4 1 6 0 6 2 4 4 1 55 0000 4 10 4 5 9 1 6 9 0 1 1 4 6 9 1 1 4 6 9 55 0000 2 5 4 3 7 3 3 6 3 3 7 3 4 4 4 1 6 1 4 6 55 0000 2 5 4 2 7 3 4 4 4 1 6 7 2 4 3 1 55 0000 2 5 8 2 7 3 <	(108)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
come 6 20 7 23 32 67 48 76 35 69 0 3 16 3 86 54 36 57 31 17 33 0 3 16 3 86 54 36 57 31 17 33 0 3 16 4 68 31 68 34 70 17 30 0 4 11 5 45 25 14 31 62 27 22 0 4 11 5 45 22 51 20 67 27 01 0 4 11 5 45 22 51 20 67 27 01 0 4 11 5 45 22 54 19 34 18 08 0 2 16 4 70 19 34 18 08 18 09 0 2 17 4 71 4 44 18 69 0 2 17 4 77 4 44 18 69 0 2 18 3 75 3 43 78 78 26 78 0 2 17 4 72 4 78 1 18 67 26 78 0 2 18 2 2 39 2 2 39 2 4 33	2 42	12.24	5.55	5.52	1 84	2 12	15.10	19 92
000 257 6949 6935 2722 00 351 468 5438 5731 1733 00 351 468 3168 5731 1733 00 411 548 22614 3162 2067 00 426 568 2424 2564 2067 00 426 568 2424 2564 2071 00 426 459 1690 1934 1808 00 411 458 1690 1934 1808 00 410 458 817 866 2491 000 254 271 417 444 1849 000 266 303 363 394 1511 000 276 275 3443 7878 656 00 410 458 364 4781 1657 00 438 2283 2433 7878 2683	67 48 76 35	33.72	25 94	22 22	11 24	12 28	97 64	97 75
0 316 386 5438 5731 1733 00 351 468 3168 3470 1790 00 411 545 2614 3182 2067 00 416 548 2251 2067 2761 00 426 568 2424 2564 2025 00 316 459 1690 1934 1808 00 355 471 1341 1755 1808 00 410 458 817 866 2491 000 276 373 803 901 1469 000 274 474 444 1849 000 266 375 363 394 1511 000 167 223 363 364 4781 000 167 372 363 368 2489 00 167 223 368 2439 3725 368 <	69 35 27	48 58	40 79	49 58	11 94	1612	96 66	96 66
00 351 468 3168 3470 1790 00 372 512 2614 3182 2067 00 476 568 2251 2067 2071 00 426 568 2424 2564 2072 00 355 471 1341 1755 1808 00 276 373 803 901 1469 000 264 271 417 444 1849 0000 268 378 412 444 1849 0000 268 378 412 444 1849 0000 268 378 412 470 1671 0000 268 378 363 394 1511 000 268 1.27 343 7878 2658 00 268 2283 223 841 1667 00 486 1.27 343 7878 2653	57 31 17	26 28	27 37	26 16	8 73	10 05	70 60	79 56
00 372 512 2614 3182 2067 00 411 545 2251 2067 27 01 00 426 568 2424 2584 20 01 00 355 471 1341 1755 1812 00 276 373 803 901 1469 000 274 271 417 444 1869 000 254 271 417 444 1849 000 266 303 363 394 1511 0000 266 376 412 470 1669 0000 266 376 423 363 364 1511 0000 266 376 423 322 841 1511 000 285 2283 2283 363 362 2683 00 519 656 3594 4181 2251 00 436 528	34 70	38 68	26 81	38 11	7 62	8 75	7071	09 66
00 411 545 2251 2067 2701 00 426 568 2424 2564 2028 00 355 471 1341 1755 1812 00 276 373 803 901 1469 000 276 373 803 901 1469 000 264 271 417 444 1849 000 266 303 363 394 1511 000 266 303 363 394 1511 000 266 303 363 394 1511 000 266 303 363 324 1511 000 266 304 4181 2511 00 436 1275 3443 7878 2658 00 513 2283 2286 2251 00 436 586 2439 3726 2258 00	31 82	46 65	26 86	29 72	6 9 5	8 31	66 26	61 99
00 426 568 2424 2564 20 8 00 316 459 1690 1934 18 08 00 276 471 1341 1755 18 18 00 276 471 1341 1755 18 18 000 410 458 817 866 24 91 000 266 303 363 394 18 69 000 266 303 363 394 18 19 0000 266 376 412 470 16 67 0000 286 376 412 470 16 67 000 286 22 93 730 394 416 17 16 38 22 83 730 3958 24 63 16 38 22 83 730 3958 24 63 10 486 638 24 39 78 78 26 65 10 434 586 24 39 24 63 18 73	20 67 27	39 39	26 19	27 67	7 84	9 14	57 71	82 41
00 316 459 1690 1934 1808 00 355 471 1341 1755 1812 00 276 373 803 901 1469 000 276 373 817 866 2491 000 254 271 417 444 1849 000 266 303 363 394 1511 000 266 376 412 444 1849 000 266 376 412 444 1849 000 266 376 412 474 1647 000 286 229 263 326 841 00 436 656 3594 4181 2251 2653 00 436 638 2999 3725 2865 2463 00 436 636 2439 2243 2663 2068 00 436 636	25 64	30 59	24 83	26 87	7 88	8 82		
00 355 471 1341 1755 1812 00 276 373 803 901 1469 000 410 458 817 866 2491 000 254 271 417 444 1849 0000 266 303 363 394 1511 0000 266 376 412 470 1667 0000 266 376 412 470 1667 167 229 263 332 841 167 229 263 363 2658 167 343 730 9972 9958 2463 167 436 636 2439 2248 2463 167 436 638 2999 3725 2348 167 436 638 2439 2249 2463 167 446 1733 1982 1839 160 456	19 34	33.85	18 15	20 96	6.57	7 52	46 89	64 30
00 276 373 8 03 9 01 1469 000 410 458 817 8 66 24 91 000 254 271 417 444 18 49 000 2 66 3 03 3 63 3 94 15 11 000 2 86 3 76 4 12 4 70 16 49 1 67 2 29 2 63 3 32 8 41 1 67 2 29 2 63 3 32 8 41 1 638 2 2 83 2 1 75 3 443 78 78 2 6 78 2 6 83 2 1 75 3 4 43 78 78 2 6 78 2 6 83 2 2 83 2 8 8 2 8 8 2 8 8 2 6 84 2 8 99 3 7 25 2 8 8 2 6 84 2 8 99 3 7 25 2 8 8 2 7 8 6 6 6 3 2 2 6 2 8 8 2 8 8 2 8 99 3 7 25 2 8 8 2 8 8 2 8 99 3 7 2 3 8 8 2 8 8 <t< td=""><td>17.55</td><td>58 82</td><td>17 59</td><td>23 94</td><td>09 9</td><td>7 65</td><td>31 57</td><td>40 68</td></t<>	17.55	58 82	17 59	23 94	09 9	7 65	31 57	40 68
000 4 10 4 58 8 17 8 66 24 91 000 2 54 2 71 4 17 4 44 18 49 000 2 66 3 03 3 63 3 94 15 11 00,000 2 86 3 76 4 12 4 70 16 67 00,000 2 86 1 27 3 01 2 43 6 56 come 2 8 35 2 1 75 3 4 43 7 8 78 2 6 78 come 2 8 35 2 1 75 3 4 43 7 8 78 2 6 78 come 2 8 35 2 1 75 3 4 43 7 8 78 2 6 78 come 5 19 6 56 3 5 94 4 18 1 2 2 5 1 come 4 8 6 6 36 2 4 39 3 7 2 5 2 8 6 5 come 4 3 6 6 56 3 5 94 4 18 1 2 2 5 1 come 4 3 6 6 3 6 2 4 39 2 2 5 3 2 8 6 5 come 4 3 6 6 3 6 2 4 39 2 4 6 5 2 4 6 5	9 01	23.95	12 82	15 54	5 18	6 24	30 56	52 19
0000 2 54 2 71 4 17 4 44 18 49 0000 2 66 3 03 3 63 3 63 15 11 00,000 2 86 3 76 4 12 4 70 16 7 1 67 2 29 2 63 3 32 8 41 1 67 2 29 2 63 3 43 78 78 6 56 2 6 35 2 175 3 4 43 78 78 26 78 2 6 33 7 30 39 4 4 18 1 2 6 78 2 6 33 7 30 39 58 2 4 83 2 6 83 2 7 8 6 56 3 5 94 4 18 1 2 2 6 18 2 0 0 4 34 5 86 2 4 39 3 7 25 2 8 65 2 0 0 4 34 5 86 2 4 39 3 7 25 2 8 65 2 0 0 4 34 5 86 2 4 39 3 7 25 2 8 65 2 0 0 4 34 5 86 2 4 39 3 7 25 2 8 65 2 0 0 4 34 4 5 8 4 7 4 1 7 5 8	8 66	42 80	18 20	20 48	6 42	7 70	39 20	5181
0,000 2 66 3 0.3 3 63 3 94 15 11 0,000 2 86 3 76 4 12 4 70 16 67 1 67 2 29 2 63 3 32 8 41 1 67 2 29 2 63 3 65 8 41 1 6 86 2 2 83 7 30 99 72 99 58 2 6 78 1 6 86 2 83 7 30 99 72 99 58 2 4 83 1 6 86 6 38 2 9 99 3 7 25 2 8 65 1 0 4 34 5 86 2 4 39 2 2 5 68 2 8 65 1 0 4 34 5 86 2 4 39 2 2 5 68 2 8 65 1 0 4 34 5 86 2 4 39 2 2 5 68 2 8 65 1 0 4 34 5 86 2 4 39 2 2 5 68 2 8 65 1 0 4 34 5 86 2 4 39 2 2 5 68 2 8 65 1 0 4 34 1 3 4 1 1 7 58 1 8 67 2 4 91 1 0 4 10 4 5 8	4 44	36 67	10 33	11.95	3.57	5 93	32 80	40 46
00,000 286 376 412 470 1667 167 229 263 332 841 come 28 35 1.27 3.01 2.43 6.56 come 28 35 21 75 3.443 78 78 6.56 30 593 22 83	3.94	25 20	797	9 23	3 34	5 96	28 46	35 08
167 229 263 332 841 come 2835 2175 3.01 243 6.56 come 2835 2175 3.43 7878 2678 5 593 22 83	4 70	30 04	6 92	8 99	3 21	3 74	33 95	45 63
come 28 35 1.27 3.01 2.43 6.55 come 28 35 2175 34 43 78 78 26 78 16 38 22 83	3 3 2	43.64	3 44	4 30	1 68	2 32	18 29	34 90
1638 2283 4781 593 730 9972 9958 2463 0 519 656 3594 4181 2251 0 486 638 2999 3725 2263 0 436 584 2439 2326 2865 0 436 584 2439 22653 2068 0 436 474 1733 1982 1839 0 356 474 1341 1758 1839 0 410 458 817 867 2491 0 256 375 867 904 1476 0 268 377 417 444 1850 0 268 377 412 470 1670 167 229 263 332 841 1670	2 43 6	14.06	5.81	5.74	2 00	2.31	16 25	20.93
1638 2283 - 4781 593 730 9972 9958 2463 0 519 656 3594 4181 2251 0 486 638 299 3725 2346 0 434 586 2439 2258 2366 0 438 584 2495 2263 2068 0 436 466 1733 1982 1839 0 356 474 1341 1758 1812 0 410 458 817 867 2491 0 255 271 417 444 1850 0 266 303 363 394 1514 0 286 377 412 470 1670 1670 289 263 332 841	78 78	14 74	38 02	32 90	43 92	41 27	:	
593 730 9972 99 58 24 63 0 486 656 35 94 41 81 22 51 0 486 638 29 99 37 25 23 48 0 434 586 24 39 23 26 23 48 0 438 584 24 39 26 53 20 68 0 436 476 17 33 19 82 18 39 0 356 474 13 41 17 58 18 12 0 410 458 817 867 24 91 0 255 271 417 444 18 50 0 266 303 363 394 15 14 0 286 377 412 470 16 70 1670 289 263 332 841 16 70	47	29 00	;	:	93 59	93 63		
519 656 3594 4181 2251 486 638 2999 3725 2348 434 586 2439 2326 2865 438 584 2495 2653 2066 319 466 1733 1982 1839 356 474 1341 1758 1812 278 375 806 904 1476 00 410 458 817 867 2491 00 266 303 363 394 1514 000 286 377 412 470 1670 167 229 263 332 841	99 58	32 24	42 40	42 10	15 42	16 03	*	:
4 86 6 38 29 99 37 25 23 48 4 34 5 86 24 39 22 26 28 65 4 38 5 84 24 95 26 53 20 68 3 19 4 66 17 33 19 82 18 39 3 56 4 74 13 41 17 58 18 12 2 78 3 75 8 06 9 04 14 76 00 4 10 4 58 8 17 8 67 24 91 00 2 55 2 71 4 17 4 44 18 50 000 2 66 3 03 3 63 3 94 15 14 1 67 2 29 2 63 3 32 8 41	4181	34 87	31 35	43 49	10 36	12 20	66 66	66 66
434 586 2439 2326 2865 2685 2685 2685 2068 2068 2068 2068 2068 2068 2068 1839 1839 1839 1839 1812 1839 1812 1820 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1812 1814 1812 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1814 1	37 25	47 83	27 63	31 15	8 52	10 89	90 52	89 28
438 584 2495 2653 2068 319 466 1733 1982 1839 356 474 1341 1758 1812 0 410 458 817 867 2491 00 255 271 417 444 1850 00 266 303 363 394 1514 000 286 377 412 470 1670 167 229 263 332 841	23 26	43 62	27 23	29 79	8 38	8 63	70 69	84 04
319 466 1733 1982 1839 356 474 1341 1758 1812 278 375 806 904 1476 00 255 271 417 444 1850 00 266 303 363 394 1514 000 286 377 412 470 1670 167 229 263 332 841	26 53	31 04	24 91	26 98	7 99	9 0 6		
356 474 1341 1758 1812 278 375 806 904 1476 410 458 817 867 2491 255 271 417 444 1850 266 303 363 394 1514 286 377 412 470 1670 167 229 263 332 841	19 82	34 45	18 22	21 08	6 67	7 65	20 90	81 60
278 375 806 904 1476 410 458 817 867 2491 255 271 417 444 1850 266 303 363 394 1514 286 377 412 470 1670 167 229 263 332 841	17 58	58 82	17.61	24 00	6 64	7 70	31 57	40 68
410 458 817 867 2491 255 271 417 444 1850 266 303 363 394 1514 286 377 412 470 1670 167 229 263 332 841	9 0 4	24 00	12 84	15 63	5 20	6 27	30 56	52 19
255 271 417 444 1850 266 303 363 394 1514 286 377 412 470 1670 167 229 263 332 841	8 67	42 80	18 20	20 49	6 43	7 72	39 20	51 31
266 303 363 394 1514 286 377 412 470 1670 167 229 263 332 841	4 44	36 71	1036	12 01	3 58	5 94	32 80	40 46
286 377 412 470 1670 167 229 263 332 841	3.94	25 48	7 98	9 26	3 34	2692	28 50	35 10
167 229 263 332 841	4 70	30 04	6 93	9 01	3 21	3.74	33 95	45 63
	3 32	43.64	3 4 4	4 30	1 68	2 32	18 56	34 91
Nontaxable returns, total 1.90 2.95 22.50 20.41 13.59 24	20.41	24 69	18.88	16 42	4.98	5 65	39.73	64 84

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

	oci or retains and	amount (percent	//bii									
	Basic stand	Basic standard deduction	Additional stai	standard deduction	Total itemized deductions	I deductions	Exemptions	otions	Taxable income	income	Income tax before credits	fore credits
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(211)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total.	0.25	0 33	1.42	1.48	0.58	0.57	0.29	0.29	0.26	0 22	0.26	0 25
No adjusted gross income		:	1	:	:	1	2 93	2 94		1	61 27	81 58
\$1 under \$5 000	1 41	1 59	538	5.50	10 46	12 90	2 27	2 27	3 24	4 55	3 27	5 57
\$5.000 under \$10 000	1 43	1 43	3 28	3 33	5 9 7	8 22	1 67	1 67	2 20	2 67	2 19	3 35
\$10,000 under \$15,000	1 53	151	3 33	3 48	4 87	5 59	1 64	1 64	171	2 06	1 71	2 13
\$15,000 under \$20,000	1 74	172	4 01	4 21	4 15	4 89	1 78	1 78	167	1 96	1 67	1 95
\$20,000 under \$25,000	2 00	1 99	4 85	5 09	3.87	4 11	1 97	1 97	1 79	2 00	1 79	2 00
\$25,000 under \$30,000	2 35	2 33	6 45	687	3 56	3 89	2 21	2 21	1 96	2 13	1 96	2 14
\$30,000 under \$40,000	1 63	1 67	5 29	5 62	2 23	2 43	1 45	1.45	1 15	1 22	1.15	1 26
\$40,000 under \$50 000	2 41	2 45	6 30	6 60	2 15	2 36	173	1 73	1 47	151	1 47	157
\$50 000 under \$75,000	2 69	271	6 34	6.76	138	1 53	1 32	1 32	1 13	112	113	1 15
S75 000 under \$100,000	6 28	635	12 15	12.86	2 03	2 24	2 11	2 11	187	1 90	1.87	1 93
\$100,000 under \$200,000	7 06	7 20	10 25	9 83	1 62	1 65	177	1 82	1 55	1 35	1 55	1 32
\$200 000 under \$500,000	7 25	7 29	13 46	13.70	156	1 66	1 73	3.76	1 50	126	1 50	124
\$500,000 under \$1,000,000	5 69	5 79	14 95	1661	1 22	1 65	1 38		1 14	1 15	1 14	116
\$1,000 000 or more	3 55	3 60	8 21	8 50	0 62	0 57	0 75	:	0.58	0 35	0.58	036
Taxable returns, total	0.52	0.55	1.70	1.77	09:0	0.55	0.38	0.39	0.28	0.23	0.28	0.25
No adjusted gross income		:	1	:	1	:	19 67	19 54	;	;	70 18	88 28
\$1 under \$5,000	3 29	4 15	49 98	51 09	46 50	59 54	48 07	48 07	3 28	4 56	3 28	5 58
\$5,000 under \$10,000	2 25	2 27	5 45	5 50	13 56	14 78	2 56	2 56	2 22	2 68	2 22	3 37
\$10,000 under \$15,000	2 05	2 05	3 88	4 04	691	2 06	2 05	2 05	1 96	2 23	196	2 30
\$15,000 under \$20,000	2 0 4	2 03	4 06	4 26	5 19	5 33	2 00	2.00	1 89	2 10	1 89	2 10
\$20,000 under \$25,000	2 03	2 01	4 87	5 11	4 15	4 32	2 00	2 00	181	2 00	181	201
\$25,000 under \$30,000	2 35	2 33	6 45	687	3 68	3.78	2 2 2	2 22	1 96	214	1 96	2 14
\$30,000 under \$40,000	1 63	1.67	5 29	5 62	2 25	2 41	1 45	1 45	115	1 22	115	1 26
\$40,000 under \$50,000	2 41	2 45	630	6 60	2 16	2 29	1 73	173	1 47	151	1 47	1.57
\$50,000 under \$75,000	2 69	271	634	6.76	1 39	1 50	132	1 32	113	1 12	113	115
\$75,000 under \$100,000	6 28	636	12 15	12 86	2 04	2 24	2 11	2 11	187	1 90	1 87	1 93
\$100,000 under \$200,000	7 08	7 21	10 25	9 83	1 63	1 66	177	1 82	1 55	1 35	1.55	132
\$200,000 under \$500,000	7 26	7 30	13 46	13 70	1 56	1 68	174	3.76	1 50	1 26	1 50	1 24
\$500,000 under \$1,000 000	5 69	5 80	14 95	16 61	1 22	1.67	138	:	114	115	1 14	116
\$1 000,000 or more	3 56	3 60	8 21	8 50	0 62	0.58	0 75		0.58	0 35	0 58	0.36
Nontaxable returns, total	0 94	0.93	2 89	2.98	3.21	4 02	1.01	1.01	2.50	3 13	2.52	3,15

** CV's not available because data combined to avoid disclosure of information for specific taxpayers NOTE. Detail may not add to totals because of rounding

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

					All re	turns				
	Number	Adjusted	Salaries a	and wages	Taxable	ınterest	Standard	deduction	Exem	otions
Size of adjusted gross income	of returns	gross	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	20,393,132	253,420,938	20,333,295	253,007,553	6,053,380	413,385	20,393,132	71,544,919	15,972,286	37,526,306
Under \$5,000	6 459 555	16 052 071	6,399,718	15,948,591	1,559 186	103,480	6 459,555	17 419.545	2,212 656	5,196,999
\$5,000 under \$10,000	4 198,855	30 536 391	4 198 855	30 475,127	999 118	61 265	4 198 855	15 680,871	3,221 505	7,568,044
\$10 000 under \$15,000	3,031 780	37 408,349	3,031 780	37 361,820	767,918	46,529	3,031 780	11,527 246	2 986,902	7 018 22
\$15 000 under \$20,000	2,187 729	38,175,708	2,187,729	38,125,252	716,710	50,456	2,187,729	8 454,623	2 332 337	5,480,24
\$20,000 under \$25 000	1 663,227	37 040,057	1,663,227	36,994,047	613,576	46,010	1,663,227	6,426,701	1,772 930	4 165,63
\$25,000 under \$30 000	1 221 688	33,174 648	1,221,688	33,138,416	518,594	36,232	1 221,688	4 831,899	1 346,350	3,163,92
\$30,000 under \$40,000	1 171 045	40,096,310	1 171.045	40.052,410	600,046	43,901	1 171,045	4 935 929	1 412,404	3,318,98
\$40,000 or more	459,253	20,937 404	459,253	20,911,891	278 233	25,514	459 253	2,268 105	687 203	1 614,25
Faxable returns, total	14,666,590	237,442,811	14,666,590	237,065,803	5,416,693	377,009	14,666,590	55,276,168	12,842,118	30,173,40
Under \$5 000	1,560 768	4 953,410	1,560,768	4,880 906	1,057 134	72,503	1,560 768	4,437,384	-	
\$5 000 under \$10,000	3,401 018	25,963,351	3,401,018	25,907 471	869,469	55,879	3,401,018	12,579,779	2,363,831	5,552,75
\$10,000 under \$15,000	3,001 861	37,101 924	3,001,861	37,055,411	762,931	46 514	3,001,861	11,341,749	2,927,064	6,877,60
\$15 000 under \$20,000	2,187,729	38,175,708	2 187 729	38,125,252	716,710	50,456	2,187,729	8,454,623	2,332,337	5,480,24
\$20,000 under \$25 000	1,663 227	37,040,057	1,663,227	36,994 047	613,576	46,010	1,663,227	6,426 701	1,772,930	4,165,63
\$25 000 under \$30 000	1 221 688	33,174 648	1 221,688	33,138 416	518,594	36,232	1,221,688	4,831 899	1,346 350	3,163,92
\$30 000 under \$40,000	1 171,045	40,096,310	1,171,045	40,052,410	600,046	43,901	1,171,045	4 935,929	1,412,404	3,318,98
\$40,000 or more	459,253	20,937,404	459,253	20,911,891	278,233	25,514	459,253	2,268,105	687,203	1,614,25
Nontaxable returns, total	5,726,543	15,978,127	5,666,705	15,941,750	636,687	36,377	5,726,543	16,268,750	3,130,168	7,352,90
					All returns	-continued	_			
	Taxable	ncome	Total ta	x liability	Income ta	x withheld	Overpayme	ent refunded	Tax due at t	ime of filing
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	14,746,373	151,993,415	14,666,590	24,098,063	19,894,476	29,895,154	17,824,191	6,395,959	2,244,820	598,868
Under 55,000	1,635,565	516,190	1,560,768	77,844	6,025,732	1,024,960	5,965,894	950,741	189,486	3,625
\$5 000 under \$10,000	3,406,005	7 830,823	3,401,018	1,174,692	4,144,004	2,451,582	3,725,140	1,331,687	458,756	54 796
510,000 under 515 000	3,001,861	18,882,573	3,001,861	2,833,109	3,021,807	3,777,967	2,647,821	1,042,658	378,972	97,800
\$15 000 under \$20,000	2 187,729	24,240,841	2,187,729	3 636,276	2,187,721	4,305,503	1,883,546	749,443	304 183	80,216
\$20,000 under \$25 000	1,663,227	26.447,720	1 663,227	3,967,028	1,663,227	4,575,376	1,362,793	683,898	300,434	75,550
525,000 under 530,000	1 221,688	25,178,827	1,221,688	3,809,451	1,221,688	4,398,275	1,032 201	665,082	189 486	76,258
\$30,000 under \$40,000	1,171,045	31,841,399	1,171,045	5,494,940	1,171,045	6,035,655	881,631	676,771	289,414	136,056
540,000 or more	459,253	17,055,042	459,253	3,104,723	459,253	3,325,835	325,164	295,678	134,088	74 567
Faxable returns, total	14,666,590	151,993,241	14,666,590	24,098,063	14,487,068	28,867,341	12,416,783	5,368,146	2,244,820	598,868
Under \$5,000	1 560,768	516,026	1,560,768	77,844	1,431,120	316,043	1,371,282	241,824	189,486	3,625
\$5 000 under \$10,000	3 401 018	7,830,813	3,401,018	1,174,692	3,361,127	2,156,527	2,942,262	1,036,632	458,756	54,796
55 000 under \$10,000	3,001 861	18,882,573	3,001,861	2,833,109	2,991,888	3,754 126	2,617,902	1,018,818	378,972	97,800
510,000 under \$15,000				3,636,276	2,187,721	4,305,503	1,883,546	749,443	304 183	80,216
510,000 under \$15,000 \$15,000 under \$20,000	2.187,729	24,240,841	2,187,729	3,030,270						
510,000 under \$15,000	1	24,240,841 26,447,720	1,663,227	3,967,028	1,663,227	4,575,376	1,362,793	683,898	300,434	
510,000 under \$15,000 \$15,000 under \$20,000	2.187,729 1,663.227 1,221 688	26,447,720 25,178,827	1,663,227 1,221,688	3,967,028 3,809,451	1,221,688	4,398,275	1,032,201	665,082	189,486	75,550 76,258
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000	2.187,729 1,663.227 1,221 688 1,171,045	26,447,720 25,178,827 31,841,399	1,663,227 1,221,688 1,171,045	3,967,028 3,809,451 5,494,940	1,221,688 1,171,045	4,398,275 6,035,655	1,032,201 881,631	665,082 676,771	189,486 289,414	76,258 136,056
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	2.187,729 1,663.227 1,221 688	26,447,720 25,178,827	1,663,227 1,221,688	3,967,028 3,809,451	1,221,688	4,398,275	1,032,201	665,082	189,486	76,258

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income --Continued

All figures are estimates based on samples--money amounts are in thousands of dollars)

					Returns of si	ngle persons				
	Number	Adjusted	Salaries a	and wages	Taxable	ınterest	Standard	deduction	Exem	otions
Size of adjusted gross income	of	gross	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	income	returns		returns		returns		exemptions	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	19,335,418	223,728,111	19,275,580	223,345.438	5,597,435	382,673	19,335,418	65,008,279	13,866,831	32,578,486
Under \$5 000	6 434 623	15,971 190	6,374 785	15,867,920	1,554,199	103,270	6,434,623	17 286,152	2,172,764	5 103,253
\$5,000 under \$10,000	4 139,018	30,054,847	4,139,018	29,994,625	984,158	60,223	4 139,018	15,309,877	3,101 830	7 286,807
\$10,000 under \$15,000	2,907,118	35,865,292	2,907,118	35,819,666	742,986	45,626	2,907 118	10,754 341	2 737 578	6 432,310
\$15,000 under \$20,000	2,043,121	35,651,751	2,043,121	35,602,946	676,818	48,806	2,043,121	7,558,053	2,043,121	4,800,587
\$20 000 under \$25 000	1,553 524	34 576,995	1 553,524	34,535,288	568,698	41,707	1,553,524	5,746,545	1 553,524	3,650,035
\$25 000 under \$30,000	1,097,026	29,698,692	1,097,026	29,664,968	453,770	33,724	1,097,026	4 058,995	1 097,026	2 578 010
\$30,000 under \$40,000	929.686	31,696,188	929,686	31,659,833	479,366	36,355	929,686	3,439,503	929,686	2,184 594
\$40 000 or more	231 302	10 213,155	231 302	10,200,192	137,441	12,963	231 302	854,814	231 302	542 890
Taxable returns, total	13,723,565	208,618,834	13,723,565	208,271,271	4,985,681	347,562	13,723,565	49,429,413	10,956,068	25,741,185
Under \$5,000	1 560,768	4,953,410	1 560,768	4,880,906	1,057 134	72,503	1,560,768	4 437,384		
\$5,000 under \$10,000	3,401,018	25,963,351	3,401,018	25,907 471	869,469	55,879	3,401 018	12,579 779	2,363,831	5 552 758
\$10 000 under \$15,000	2,907 118	35,865,292	2,907,118	35,819 666	742,986	45,626	2,907 118	10,754,341	2,737,578	6,432,310
\$15,000 under \$20 000	2,043 121	35,651,751	2,043,121	35,602,946	676,818	48,806	2,043,121	7,558,053	2,043,121	4 800 587
\$20,000 under \$25,000	1,553,524	34,576,995	1,553,524	34,535,288	568 698	41,707	1,553,524	5,746,545	1,553,524	3,650,035
\$25,000 under \$30,000	1,097,026	29,698,692	1,097,026	29,664,968	453,770	33,724	1,097,026	4,058,995	1,097,026	2,578,010
\$30,000 under \$40,000	929,686	31,696,188	929,686	31,659,833	479,366	36,355	929,686	3,439 503	929 686	2,184 594
\$40,000 or more	231,302	10,213,155	231,302	10,200,192	137,441	12,963	231,302	854,814	231,302	542,890
Nontaxable returns, total	5,611,854	15,109,277	5,552,016	15,074,167	611,755	35,110	5,611,854	15,578,866	2,910,763	6,837,301
				R	eturns of single p	personscontinue	ed			
	Taxable	ncome	Total ta	x liability	Income ta	ax withheld	Overpayme	ent refunded	Tax due at t	ime of filing
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	13,803,348	133,448,410	13,723,565	21,251,823	18,841,749	26,549,489	17,012,237	5,813,086	2,004,047	515,419
Under \$5 000	1,635 565	516.190	1,560,768	77,844	6,005,786	1 022,587	5 945,948	948 368	189 486	3 625
\$5,000 under \$10,000	3,406,005	7 830,823	3,401,018	1,174,692	4,084 166	2,424,127	3,665,302	1 304 232	458,756	54 796
\$10,000 under \$15 000	2,907,118	18,678,641	2,907,118	2,802,392	2,897,145	3,657,119	2,523,159	952,527	378,972	97 800
\$15,000 under \$20 000	2,043,121	23,293,110	2,043,121	3,494,067	2,043,113	4.089.922	1,738,938	676,072	304 183	80,216
\$20 000 under \$25,000	1,553,524	25,180,416	1,553,524	3,776,963	1,553,524	4,355,104	1,283,010	644 176	270.515	66 035
\$25 000 under \$30,000	1,097 026	23,061,687	1 097,026	3,491 887	1,097 026	4,036,989	947,431	612,130	149.594	67 028
920 000 under 930,000	1,057 020	23,001,007	1 031,020	3,431 007	1,037 020	4,000,000	V77,701	072,100	10,007	0.020

Nontaxable returns, total Footnotes at end of table

\$30,000 under \$40 000

\$40,000 or more

Under \$5,000

Taxable returns, total,

\$5 000 under \$10 000

\$10,000 under \$15 000

\$15 000 under \$20 000

\$20 000 under \$25 000

\$30,000 under \$40,000

929.586

231,302

13,723,565

1.560.768

3,401 018

2.907 118

2,043 121

1,553,524

231,302

79,784

26,072,091

8,815,451

516.026

7,830,813

18.678.641

23,293,110

25,180,416

23,061,687

26,072,091

8,815,451

175

133,448,235

929,686

231,302

13,723,565

1.560.768

3 401 018

2,907,118

2,043,121

1,553,524

1,097,026

929,686

231,302

3.491.887 4,629,390

1.804.589

21,251,823

1 174 692

2,802,392

3,494,067

3,776,963

3,491 887

4,629 390

1,804,589

77,844

5,065,650

1,897,991

25,575,346

316.043

2,156,527

3,657,119

4,089,922

4,355,104

4,036,989

5,065,650

1 897 991

974,143

929,686

231.302

13.544.043

1 431 120

3.361.127

2,897,145

2,043,113

1,553,524

1,097,026

929,686

231 302

5,297,705

730,782

177,667

11,714.531

1,371,282

2,942,262

2,523,159

1,283,010

947 431

730,782

5.297,705

539,954

135,627

4,838,943

241,824

644 176

612,130

539.954

135 627

974,143

1,036,632

198,904

53,635

2,004,047

189,486

458,756

378,972

304 183

270,515

149,594 198.904

53 635

103 694

42,224

515,419

3,625

54,796

80,216

66,035 67,028

103 694

42.224

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

					Joint returns of	married persons				
	Number	Adjusted	Salaries a	and wages	Taxable	interest	Standard	deduction	Exem	otions
Size of adjusted gross income	of returns	gross	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	1,057,714	29,692,827	1,057,714	29,662,114	455,945	30,713	1,057,714	6,536,639	2,105,455	4,947,820
Under \$5 000	*24 932	*80,881	*24 932	*80,671	*4 986	•209	*24 932	*133,393	•39,892	*93 74
\$5 000 under \$10 000	59 838	481 544	59 838	480 502	*14 959	°1 042	59 838	370 994	119 676	281 23
\$10,000 under \$15,000	124 662	1 543,056	124 662	1 542,154	*24 932	*903	124,662	772,904	249 324	585 91
\$15 000 under \$20 000	144 608	2 523,957	144,608	2 522,306	*39,892	*1,651	144 608	896,569	289,216	679 65
520 000 under \$25 000	109 703	2 463,062	109 703	2,458 758	*44 878	*4 303	109 703	680,156	219 405	515 60
525 000 under \$30 000	124 662	3 475,956	124,662	3,473,447	64 824	2 508	124 662	772,904	249 324	585,91
530 000 under \$40,000	241 359	8 400 122	241 359	8 392 576	120 680	7 546	241,359	1,496,427	482 718	1,134 38
\$40 000 or more	227 950	10 724 249	227 950	10 711 699	140 793	12,551	227,950	1 413,292	455 901	1,071 36
Taxable returns, total	943,025	28,823,978	943,025	28,794,531	431,013	29,446	943,025	5,846,755	1,886,050	4,432,21
510 000 under 515 000	94 743	1,236 632	94 743	1 235,744	*19,946	*888	94 743	587 407	189 486	445 29
\$15 000 under \$20,000	144 608	2 523 957	144 608	2 522 306	*39,892	*1 651	144 608	896,569	289 216	679,65
\$20 000 under \$25,000	109 703	2,463,062	109 703	2.458,758	°44 878	*4 303	109,703	680,156	219 405	515,60
\$25 000 under \$30,000	124 662	3 475,956	124 662	3 473,447	64 824	2,508	124,662	772,904	249,324	585,9
\$30,000 under \$40,000	241,359	8 400,122	241 359	8,392,576	120,680	7,546	241,359	1,496,427	482,718	1,134 3
540 000 or more	227,950	10,724,249	227,950	10,711,699	140,793	12,551	227,950	1 413,292	455,901	1,071 36
Nontaxable returns, total	114,689	868,849	114,689	867,583	*24,932	*1,267	114,689	689,884	219,405	515,60
				Joint	t returns of marrie	ed personsconti	nued		•	
	Taxable	ncome	Total ta	x liability	Income ta	x withheld	Overpayme	ent refunded	Tax due at t	ime of filing
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	943,025	18,545,005	943,025	2,846,240	1,052,728	3,345,664	811,954	582,873	240,773	83,449
Under \$5,000	_		-	_	*19,946	*2,374	*19,946	*2,374		
55 000 under 510,000				-	59,838	27,456	59,838	27,456	-	
\$10,000 under \$15,000	94 743	203,932	94,743	30,717	124 662	120,847	124,662	90,131		
\$15 000 under 520 000	144 608	947 730	144 608	142,209	144 608	215,580	144,608	73,371	1	
520 000 under 525,000	109,703	1 267 304	109 703	190,065	109,703	220,273	79,784	39,722	*29,919	*9,514
525 000 under 530 000	124,662	2,117 140	124 662	317 564	124 662	361,285	84,770	52,951	*39,892	*9,230
530,000 under \$40 000	241,359	5,769 308	241 359	865,551	241 359	970,006	150 849	136,817	90,510	32,362
\$40,000 or more	227,950	8,239,591	227 950	1 300.135	227 950	1,427,844	147 497	160,051	80,453	32 342
Taxable returns, total	943,025	18,545,005	943,025	2,846,240	943,025	3,291,995	702,252	529,203	240,773	83,44
510,000 under 515,000	94 743	203,932	94 743	30,717	94 743	97 007	94,743	66,290		
515,000 under \$20,000	144 608	947 730	144 608	142,209	144 608	215,580	144,608	73,371		
\$20,000 under \$25,000	109 703	1,267,304	109 703	190,065	109,703	220,273	79 784	39,722	*29,919	*9 514
\$25,000 under \$30,000	124 662	2,117 140	124 662	317,564	124,662	361,285	84 770	52,951	*39,892	*9,230
					1	(

5,769,308

8,239 591

241 359

227 950

865,551

1 300,135

241 359

227,950

109,703

970,006

53,669

1,427,844

150,849

147,497

109,703

136,817

160,051

53,669

90,510

80,453

32,362

32,342

NOTE Detail may not add to totals because of rounding

241 359

227 950

530,000 under \$40,000

Nontaxable returns, total.

540,000 or more

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

Size of adjusted gross income	Number	Adjusted						TO COLOR MAN TO COLOR		55.0
Size of adjusted gross income										
	of	gross	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Income	returns		returns		returns		returns	
	(£)	(2)	(8)	(4)	(5)	(9)	(2)	(8)	(6)	(10)
All returns, total	27,850,427	496,119,486	25,238.227	441,100,346	9,684,653	10,402,462	122,800	181,196	2.248.916	1,770,797
Under \$5 000	3 708,290	9,700 429	3,176,975	8,085 277	988 086	724 676	*14,864	.8.997	279 570	144 184
\$5 000 under \$10 000	5 066,032	36,861,467	4 390 127	30,920,069	1,282,662	1 566 290	*19 848	.14 157	298 822	229 443
510 000 under \$15,000	5,205,568	64 867,870	4,530,511	52,804,355	1,466,749	2,489,888	*21 626	*46,364	333 278	353 751
\$15 000 under 520 000	1 064 430	70,559,915	3 705,410	60,743 179	1,301,800	1 893 621	*13 653	*26 191	286 433	310 300
\$20 000 under \$25 000	3,031,994	67 922,068	2,825,441	60,275,520	1,072,563	1 181,405	*18,092	*56,039	322,056	242 107
\$25 000 under \$30 000	2 134,063	58,196,814	2,066,708	53,625,036	881,509	652,240	*6,756	-2,387	180,900	178,294
\$30 000 under \$40 000	2 661,927	91,706 303	2,616,931	86,461 974	1,390,050	811 665	*16 780	-13 619	288 103	168,723
\$40,000 or more	1,978,122	94 304 620	1,926,124	88 184 936	1,301,235	1,082,677	*11,180	*13 442	259 755	143 995
Taxable returns, total.	16.186.363	392,944,669	14.390.731	346.580.426	7.842.996	8.883.213	95.346	166 253	1 933.748	1 595 914
Under \$5,000	544,358	1,289,265	370,752	858,156	464,194	324,944	*3 404	*1,634	175.097	77,809
55 000 under 510,000	1,339,471	10,768,048	1,019,161	7 006,307	642,625	846,782	*15,199	*10 910	153,556	143,653
510 000 under \$15,000	2,034,265	25,708,067	1 462,472	16,443,410	1,022,159	2,113,784	•14 809	*43 457	278,062	332,584
515,000 under \$20,000	2.579,144	45,586,218	2.220,124	36,202,977	1,099,297	1,872,898	*9 125	*24 765	279,625	308,772
\$20,000 under \$25,000	2,925 224	65,650,334	2.718,671	58,062,572	1,045,331	1,178,280	*18,092	.56,039	318 652	242,084
\$25,000 under \$30,000	2,123,851	57,931,814	2,056,496	53,360,093	878,105	652,183	*6.756	.2,387	180,900	178.294
\$30,000 under \$40,000	2,661,927	91 706,303	2,616 931	86,461,974	1,390,050	811 665	*16.780	*13,619	288 103	168 723
540,000 or more	1 978,122	94,304,620	1,926 124	88,184,936	1,301,235	1 082.677	*11 180	*13,442	259,755	143 995
Nontaxable returns, total.	11,664,063	103,174,817	10,847,496	94,519,921	1,841,658	1,519,249	27,454	14,943	315,168	174,883
		TRA Aust	IRA distributions			Donotono	Danetone and apprintiac		Social county benefits	nto honofite
										and policing
Size of adjusted gross income	Total	taf	n	In AGI	Total	tal	ln	In AGI	Total	tal
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	733,917	3,080,007	642,013	2,181,214	3,610,173	34,621,758	3,469,014	31,170,881	1,943,121	18,493,565
Under \$5,000	24 491	35,395	23,246	31 366	186,468	663,824	158,904	332 284	261 422	1,991,678
55,000 under 510,000	136,287	307,660	119,057	232 351	765,304	3,969,203	752,841	3,816,801	478,649	4 330,515
510,000 under \$15 000	120,909	419,140	109,114	292,532	840,110	7,091,744	820,502	6,689 928	368,329	3,930,961
\$15,000 under \$20,000	155,459	967 695	139,474	511,202	606,972	6,432,657	592,720	6,084 933	272 128	2,918,890
\$20 000 under \$25,000	106,350	451,886	100,577	405,345	413,739	5.004,866	406,931	4 756 612	194 242	1,986,045
\$25,000 under \$30,000	61,487	341 782	47,324	228,783	229,832	2 912 385	221,900	2,696 812	121 820	1,146,889
530,000 under \$40,000	55,997	253,445	51,521	240 228	295,058	3,590,379	267,116	3,202 492	134,838	1,073,946
\$40,000 or more	72,936	303,004	51,699	239 407	272,690	4,956,701	248,100	3,591,017	111 693	1,114 641
Taxable returns, total	592,649	2,789,462	511,167	1,945,807	2,822,792	30,682,867	2,725,065	27,700,459	1,351,362	13,036,851
Under 55,000	,	,			*8,053	*16,812	*8,053	*16 812	25.735	144,511
\$5,000 under 510,000	43,087	92 273	35,034	68,073	351,515	1 995,700	351,515	1 960 107	212 612	1,757 296
\$10,000 under \$15,000	98,578	381,914	86,783	255,307	668,842	5,873,579	652 637	5,487 141	295 116	3,047,391
515,000 under \$20,000	154,214	965,158	138,229	508,665	591 117	6,339,809	576,866	5,996,828	255 304	2,766,132
520,000 under \$25,000	106,350	451,886	100 577	405 345	405,686	4 997.503	398.878	4,749 249	194 242	1,986,045
525 000 under 530,000	61 487	341 782	47,324	228 783	229,832	2 912 385	221,900	2 696 812	121.820	1 146 889
\$30 000 under \$40,000	55.997	253,445	51,521	240,228	295,058	3,590 379	267,116	3 202 492	134 838	1,073,946
540,000 or more	72 936	303,004	51 699	239,407	272 690	4 956,701	248,100	3 591 017	111 693	1 114 641

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

	1000	Social security benefits-cont	- Inom	laymont.					CHICALLY COMPA	
			dualio	Chemployment	-	lotal				
Size of adjusted	u	In AGI	compe	compensation	INCC	income	Tc	Total	Primary IR	Primary IRA payments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	425,289	1,049,809	4,027,001	9,457,775	27,831,831	497,133,284	721,353	1,013,798	609'699	820,703
Under \$5 000	*2 491	*3,541	260,613	382,017	3 689 694	9 703 344	.8,053	.2,915	.6 808	1 297
\$5,000 under \$10,000	*9 298	*29 046	901 975	2 109,330	5,066,032	38,903 331	38,542	41 864	38 542	41 864
\$10,000 under \$15,000	*3 404	*21 316	930,914	2,331,126	5 205,568	64,982,897	77 448	115 027	72 920	105 972
\$15,000 under \$20,000	*3 404	.5,657	561,338	1,208,304	4 064 430	70,757 197	140,464	197 282	133 377	185 340
\$20,000 under \$25,000	74 345	60,136	432,657	1 180,740	3 031,994	68 101 865	129 361	179 797	120 760	146 488
\$25,000 under \$30 000	86,939	103,118	316 257	872,250	2.134 063	58 356,534	104 546	159 720	103 423	119 737
\$30,000 under \$40 000	133,714	327,742	330,840	736,659	2.661,927	91 949,484	154,354	243 180	142 012	177 332
\$40 000 or more	111 693	499 252	292 406	637 348	1.978 122	94 378 632	68,586	74 012	51 768	42.672
Taxable returns, total.	422,798	1,046,268	2,514,623	6,161,392	16,186,363	393,913,478	685,527	968,810	636,152	782,070
Under \$5,000		•	.13,616	*12.326	544,358	1 290.048	*3.404	*783	*3 404	*783
\$5,000 under \$10,000	*9 298	*29 046	309,515	752,631	1,339 471	10,806,600	36,052	38.552	36 052	38.552
\$10,000 under \$15,000	*3 404	.21,316	446,548	1,139,096	2,034 265	25,792,637	58,059	84 570	54.655	77 762
\$15,000 under \$20,000	*3 404	.5,657	387,644	878.615	2.579,144	45 774 412	131,166	188 194	124.079	178 743
\$20,000 under \$25 000	74 345	60,136	417,795	1,132,466	2,925,224	65 830 131	129,361	179,797	120 760	146 488
\$25,000 under \$30 000	86 939	103,118	316 257	872.250	2 123 851	58 091,534	104,546	159,720	103,423	119 737
\$30 000 under \$40.000	133 714	327,742	330,840	736,659	2 661,927	91 949 484	154 354	243 180	142 012	177 332
\$40,000 or more	111,693	499,252	292.406	637,348	1,978,122	94,378,632	68,586	74 012	51 768	42,672
Nontaxable returns, total	*2,491	*3,541	1,512,378	3,296,383	11,645,467	103,219,806	35,826	44,989	33,457	38,632
	Statutory adju	Statutory adjustmentscont	Basics	Basic standard	Additional	Additional standard	Exem	Exemptions	Tax	Taxable
Size of adjusted	Secondary II	Secondary IRA payments	npəp	deduction	deduction	ction			וויסטו	income
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		exemptions		returns	
	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)
All returns, total.	151,516	193,096	27,831,831	140,800,455	3,170,423	3,301,724	65,010,105	152,690,443	19,234,630	238,034,464
Under \$5,000	*1 245	1,619	3,689,694	14,889,010	263,602	251 904	6 089 118	14 290 698	544 358	348 177
\$5,000 under \$10,000			5.066.032	24,766,817	868,867	850 319	10 539,026	24 749,868	1 397 340	2 835 912
\$10,000 under \$15,000	*4,528	-9.056	5,205,568	26.494 292	834 212	886,628	11 795 719	27 703 902	3 678 822	13 598 723
\$15 000 under \$20,000	*8,332	11,941	4,064,430	21,138,030	538,046	593 860	9 841,919	23 120,399	3,838,640	26 136 558
\$20,000 under \$25,000	*21.640	*33,308	3,031 994	15,836,537	301,149	338 901	7,525,038	17,679 243	3 011 570	34 087 269
\$25 000 under \$30,000	22 520	39 983	2,134 063	11,393,450	119,081	133 664	5 829 422	13 684 857	2 123 851	33 007 142
\$30 000 under \$40,000	58 206	65.848	2.661,927	14,653,926	129 124	129 496	7 441 989	17.485 826	2 661 927	59 437 055
a40,000 or more	33,043	040 10	1 9/8 122	11 628 392	116 342	176 951	5,947,874	13 975 649	1978 122	52 523 578 62 323 578
Taxable returns, total.	147,902	186,739	16,186,363	79,941,191	2.219,488	2,303,905	34,570,157	81.204,768	16.186.363	229,494,804
Under \$5 000			544 358	934,961	*6 808	*ô 127	,	,	544 358	348 177
\$5.000 under \$10 000		,	1,339,471	4 869,642	374 761	343 254	1 183 940	2 779 327	1 339 471	2 775,824
\$10 000 under \$15,000	*3 404	.6,808	2,034 265	8.678 333	648,004	654 209	2 674 323	6 282 141	2 034 265	10 093 384
\$15,000 under \$20,000	-7 087	.9 451	2.579 144	12.629 539	524 220	581 301	4 621 807	10 855 179	2 579 144	21 520 199
\$20 000 under \$25 000	22 520	33,308	2,925 224	15 216 263	301.149	338 901	6 966 115	16 365 774	2 925 224	33 /29 396
\$20 000 under \$30,000	58.20	39 903 65 848	2,123,031	11 330 130	130 131	133 554	7 444 989	17 485 926	7 661 007	50.737.055
\$40 000 or more	35,045	31 340	1,978 122	11 628,392	116,342	116.951	5 947 874	13 975 649	1 978 122	68 583 628
Nontaxable returns, total	3.614	.6,356	11,645,467	60 859 264	6	0	000			
				101,000.00	450,450	887,818	30.439.948	71.485,675	3,048,267	8,539,660

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

		i cedit	Income tax	income tax before credits	after credits	credits
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	1,964,621	879,435	4,298,324	1,672,998	16,186.363	34.490,786
Under \$5.000	,	,			544,358	52,885
\$5.000 under \$10 000			37 444	5 790	1 339 471	416 149
\$10 000 under \$15 000	343,807	109 726	1 422 050	414 428	2.034,265	1 506 349
\$15 000 under \$20,000	381,582	167,670	1 961 667	1 048,771	2 579 144	2 697 838
\$20 000 under \$25 000	447 720	237 628	877 163	204 009	2,925,224	4,671,419
SZS,UUU under sku uuu	231 753	128 157			2 123,851	4,854,062
550 000 pt male: 540 000	292 804	131 189			7 2 8 5 0 1	9 229 236
	700,000				771.016.1	750 700.11
Taxable returns, total.	1,298.346	599,508	1,595,109	678,785	16,186,363	34,490,786
Under \$5 000					544 358	52,885
\$5,000 under \$10,000	٠				1,339,471	416,149
\$10,000 under \$15,000	Þ	3 -			2.034 265	1,506,349
\$15 000 under 520.000	113 578	40 642	763,444	485 276	2,579,144	2,697,838
\$20,000 under \$25,000	393.256	194 455	831.665	193,508	2,925,224	4,671,419
\$25,000 under \$30 000	231 753	128.157		,	2,123,851	4,854,062
\$30,000 under \$40,000	292 804	105.085	,	,	2 661,927	9.229,236
540,000 or more	266,955	131.169			1,978,122	11,062,847
Nontaxable returns, total.	666,276	279.927	2,703,215	994.213		•
	Income to	Income tax withheld	Overpayme	Overpayment refunded	Tax due at t	Tax due at time of filing
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns	
	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total.	25,200,849	47,012,447	23,127.218	24,453,623	3,888,365	1,648,538
Under \$5.000	2.654,840	380 827	3,007.364	1,340,805	300.174	30 056
\$5,000 under \$10 000	4 222,987	1,834 614	4 546,560	5.348,030	298,622	55 272
\$10,000 under \$15,000	4,698,853	3,949,487	4 592 539	6.632,781	526 711	171,520
\$15,000 under \$20,000	3 892,814	5,563,675	3,533,021	4,080,177	478,201	167 918
520,000 under 525 000	2.980 017	6,396 125	2 484 227	2,080 783	526 272	204 853
\$25,000 under \$30 000	2 126 114	5 944,333	1,644 547	1 348 769	478 232	225,686
\$30,000 under \$40,000	2,654,514	10,731,509	1,956,741	1,912,288	688,425	357,816
\$40,000 or more	1,970,709	12 211 875	1 362,221	1 709.992	591 728	435 417
Taxable returns, total.	15,260.346	41,675,097	12,112,538	9,603,311	3,884,961	1,648,511
Under \$5 000	306.462	52,417	237 375	33,221	300 174	30.056
\$5,000 under \$10 000	1 117,117	662,827	1 029 054	351 622	295 218	55 245
\$10 000 under \$15,000	1 776,297	1.863 138	1 464 216	688,840	526,711	171 520
\$15,000 under \$20,000	2,442 693	3,946,795	2,051 139	1 631 489	478 201	167 918
\$20,000 under \$25,000	2 876.651	6 269 582	2,377 457	1,934 471	526,272	204,853
\$25,000 under \$30,000	2 115,902	5,936 953	1 634 335	1 341 389	478 232	225.686
\$30,000 under \$40 000	2 654 514	10,731,509	1 956 741	1 912 288	688 425	357 816
\$40,000 or more	1.970.709	12 211,875	1 362 221	1 709,992	591 728	435,417

NOTE Detail may not add to totals because of rounding

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income'

(All figures are estimates based on samples-money amounts are in thousands of dollars)

2 2 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		A. L L	A adversariable of								
Table Tabl		Number	Adjusted								
Table Tabl	ross income	of	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
1,10, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12, 2,12		returns	less deficit	returns		returns		returns		returns	
1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00		(1)	(2)	(2)	(4)	(5)	(9)	(2)	(8)	(6)	(10)
1750 6627 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672 156 672		14,090,838	300,520,729	13,850,494	285,057,114	3,220,913	1,852,643	61,360	329,624	819,908	1,066,669
2,006.567 20,015.33 2,000.477 19,500.347 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,701.04 20,		1 276 236	3,935 316	1,250,555	4 188.297	99 456	23 620	*1 253	1 190	20 276	7 142
1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,556,526 1,55	0	2 708 667	20 754 319	2 651 311	19 538,341	237 814	112 711		•	29 168	18 953
1,000,000,000,000,000,000,000,000,000,0	0 0	1 994 974	35 612,026	1 964 584	33 393,284	269 212	150 494	.322	2.007	57 665	17 569
100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100		1 105 630	28 642 141	1 183 463	25 753 099	258 227	142 395	-2 490	1 662	58 188	76.852
1,00,277 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2		998 949	27 144 203	982 721	25 998.805	307.325	03 80 0	1		51 967	59 572
Sec 216 17,1949 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 201 20		700,271	22,701,522	689,801	21 769.825	289 564	76,059	.5 652	*10,768	61516	37 752
1,14,250 1,14,450 20, 24,120 1,1,14,450 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,120 2,14,		582,418	21,874,019	574,760	20,988,393	283,211	107 003	.6 723	-20 487	68,478	78 290
129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129 129		414,260	17,589,992	412,814	17,019,010	222,737	65 271	.2 116	*31 128	39.044	36 017
150 011 120 020 120 040 145 385 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145 187 145		369,286	17,543,599	365,926	16,713,933	236,222	94,829	-5.591	*5,308	80,078	38,243
156471 212202 156989 112202 126902 126959 16904 17249 17645 17660 16904 16904 176202 176950 16902 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209 176209		239.427	12,520,034	238 150	12,100,642	145,385	46.547		٠	56,452	22 636
1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,00		159.011	9,122,128	156.441	8,630,562	96 041	72 489	.3 465	*2 272	26,636	11,244
15547 1598991 1500023 1500023 150500 1500023 150500 1500023 150500 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023 1500023		334 203	22 260 191	328 100	20 942 678	255 462	179 259	6.692	17,988	99 068	152 422
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	00	185 471	15,969,981	182,062	15,060,023	158 550	192,364	-7.213	•73 680	68,697	114 797
11 12 12 13 15 15 15 15 15 15 15	000	53.352	7 000 613	51 285	5 977 366	47 636	85.708	8.176	40.998	27,795	157,945
1,352,272 1,400,089 235,485,689 2,357,211 1,719,012 56,701 328,199 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750,015 750	000	11.620	3 193 036	10 767	2 2 2 7 1 7 2	11 301	69 406	3.755	42.870	9,626	89 162
Column	0000	941	631 231	839	365 887	941	52.625	442	25.027	765	30 473
TABSS 229 Case 363 363 TABSS 325 T		520	1,400.050	435	672 104	520	48 719	331	50,420	510	54 132
State Income		7 833 229	238 363 383	7 658 353	225 195 868	2 757 211	1 719 012	56 701	328 199	752.015	1.039.854
Colored Colo					P 10 10 10 11	000	1 00 00		4 4 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	67 800	36 94
State income Sta	31	6,757,603	62,137,347	b,132,142	19,001,247	403,702	155,551	4,633	.420	000,10	C18'07
Number of Amount Number of A		State II	ncome		Business	r profession			Sales of ca	pital assets	
Number of teluns Amount Iteluns returns (11) (12) (13) (14) (15) (16) (17) (16) (19) 1,352,372 667,341 550,796 2,927,262 335,956 1,405,780 433,566 1,689,423 141,193 5,790 66,328 27,664 68,773 1,0891 5,5814 2,89622 94,7 16,915 94,7 16,71 2,2,2,41 1,396 92,600 31,012 20,380 187,870 42,164 187,89 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 18,78 11,78 11,78 11,78 11,78	ncome	tax re	funds	Net II	come	Net	loss	Net gair	n in AGI	Net loss	un AG!
(11) (12) (13) (14) (15) (16) (17) (18) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19)		A Second	A	Poly School	Amount A	Neimborof	\$ comp	Ni.mber of	Amount	Nimberof	Αποιια
(11) (12) (13) (14) (15) (16) (17) (18) (19) 1,352,372 667,941 550,766 2,927,262 335,956 1,405,780 433,556 1,669,423 1411,193 5,790 6,328 27,664 69,773 10,891 55,614 15,915 9,247 13,140 2,29,84 7,336 67,567 227,386 10,891 56,514 16,915 9,247 14,1193 2,29,84 7,306 10,891 55,614 19,585 42,164 18,439 16,71 1,20,84 43,363 10,800 115,726 22,886 10,891 21,028 36,951 16,875 1,23,68 43,363 116,088 115,266 21,322 21,028 36,951 17,133 1,23,68 43,363 116,089 117,491 75,683 21,138 11,139 11,139 1,23,68 43,363 11,414 11,494 11,495 11,414 11,414 11,414 11,414	Ì	returns	Thomas and the same of the sam	returns		returns		returns		returns	
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) <td></td> <td>(44)</td> <td>(64)</td> <td>(49)</td> <td>(4.4)</td> <td>(15)</td> <td>(16)</td> <td>1771</td> <td>(18)</td> <td>(19)</td> <td>(00)</td>		(44)	(64)	(49)	(4.4)	(15)	(16)	1771	(18)	(19)	(00)
1,352,372 667,941 550,796 2,927,262 338,956 1,405,780 433,556 1,694,52 1411,93 7,391 6,328 2,364 1,691 56,44 1,5915 9,247 13,140 7,391 3,360 25,57 22,388 193,565 42,164 18,495 9,247 16,775 8,843 7,100 65,57 22,388 193,565 42,164 18,495 18,795 18,775 1,25,688 43,363 47,216 31,172 20,888 133,565 42,164 18,749 16,775 1,25,688 43,363 47,216 31,172 45,887 137,184 17,772 13,784 17,772 17,754 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 17,772 <	1		(71)	(6)	((6.1)	(01)	(4.1)	5		(2)
5790 6328 27654 69713 10.891 55.614 15,915 9.247 7.3140 22,0341 73,346 92,500 35,070 20,380 167,662 42,164 18,499 7.674 167,76 7.674 167,76 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.676 7.767 7.676 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767 7.767		1,352,372	667,941	550,796	2,927,262	335,956	1,405,780	433,556	1,869,423	141,193	202,893
20.341 7.396 92.500 351,070 20.380 167,870 28.092 94.7 16.776 22.878 5.287 22.878 193.585 42.164 187.49 16.275 88.544 33.554 7100 65.57 22.7386 45.987 137.184 21.028 36.911 18.749 16.275 1123.688 43.363 47.216 310,122 45.987 137.184 21.028 84.378 18.767 1128.795 55.902 58.801 229.619 17.441 72.657 27.176 24.499 17.139 1128.795 66.784 37.441 72.657 37.787 17.139 17.139 1128.795 66.784 17.144 75.587 22.4141 24.499 17.139 1128.795 66.784 17.129 25.60 66.329 7.133 17.772 17.99 110.780 35.405 34.743 130.447 112.366 7.141 24.499 17.719 111.780 35.405		5.790	6,328	27 654	69,713	10.891	55,614	15,915	9.247	*3.140	-7 167
22 878 7 100 65.557 227,388 50.888 193.555 42.164 18749 16.275 95 643 23.554 74,216 310,122 45,967 137,184 210,28 36,951 18.355 128 684 43.563 47,216 116,726 21,681 215,327 21,688 131,184 21,028 38,951 18.365 128 795 55,992 47,520 179,976 17,991 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199 17,199		*20.341	*3,396	92,500	351,070	20,380	167.870	28,092	9 147	•6.674	*16 455
88.584 33.553 18.008 115726 21,881 215,327 21,881 84,378 86,378 86,378 86,378 86,378 86,378 86,378 86,378 86,378 86,378 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,133 77,139 77,133 77,133 77,133 77,133 77,133 77,133 77,123 77,133 77,123 77,133 77,123 77,123 77,123 77,123 77,123 77,123		22 878	7 100	65,557	227,398	50.888	193,585	42.164 21.028	18,749	*16.275 *8.365	11 013
128 756 4 33534 175 00 119 729 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,001 21,0		0 0	0 0	0000) 4 0 1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (0 0	100 apc	24 788	07 0	82.00	*5 071
128.795 55.992 58.801 229.619 17.494 72.657 37.787 113.793 7.574 144.985 63.101 21.671 121.904 36.16 75.583 24.171 24.499 17.574 144.985 63.101 21.671 121.904 36.16 75.583 24.171 24.499 17.574 144.985 68.784 31.763 85.559 22.686 77.198 17.772 40.003 17.594 132.486 55.423 144.13 66.37 12.786 17.248 17.772 17.995 17.548 59.040 39.818 17.568 17.776 18.028 55.862 17.538 17.558 114.751 67.515 23.020 37.568 10.389 16.459 180.085 180.085 180.085 180.085 14.751 67.515 23.020 22.4450 16.540 16.450 17.466 17.477 17.686 19.868 100 31.82 22.441 16.554 16.540		123.668	73,333	16.006	179 876	25.108	131 150	25 500	63.879	.7 133	*16 552
144,985 63.101 21671 121,904 36.516 75,583 24171 24.499 17.199 140,413 66.784 31.763 122,686 71.198 17.772 40.003 19.294 192,486 53,405 34.743 130,447 12.736 14.13 66.637 18.02 18.269 40.208 17.258 101,780 55,423 14413 66.637 18.02 18.269 35.673 55.862 12.533 101,780 55,423 14413 66.637 18.02 18.269 35.673 40.208 17.258 59,040 39.818 17.347 18.02 18.02 18.248 17.248 17.241 13.868 1173,41 57.515 23.020 37.568 10.369 16.459 116.964 116.964 116.964 116.964 116.96 118.018 18.87 3560 7008 2.641 116.954 11 116.66 25.002 15.83 17.09 19.25 118.3 <		128 795	55,990	58 801	259 619	17 491	72 657	37.767	113 793	.7.574	*11 034
140,413 66,784 31763 85,559 22,686 71198 17772 40003 '9294 132,486 53,405 34743 130,447 112,366 12,143 37,997 40,208 12,855 101780 55,423 14413 66,637 18,102 182,269 35,673 55,862 15,333 101780 39,818 17,256 197,347 18,102 18,2269 35,673 140,208 17,258 114,751 99,415 30,691 189,283 10,786 186,459 113,548 13,868 13,868 10 31,475 60,93 244,570 25,664 180,185 113,568 13,868 10 3,560 7,008 2,641 116,954 116,954 116,969 113,868 1983 11 1,26,506 1,373 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445 1,445		144,985	63,101	21 671	121,904	36 516	75,583	24 171	24 499	*17,199	*17 905
132 486 53 405 34 743 130 447 12 736 151 413 37 697 40 208 12 855 101 780 55 423 14 413 66 637 18 102 18 2 269 35 973 55 862 15 33 59 040 39 818 17 256 17 347 18 102 18 102 18 2 69 55 804 147 911 17 258 17 3,471 99 415 23 0691 189 283 21 676 16 459 31,037 113 598 13 86 100 31 626 23 020 24 568 16 954 16 954 16 959 115 954 13 86 100 3 560 7 008 2.641 116 954 11 14 86 758 55 677 1983 277 482 2.702 181 19 422 2.247 7606 403 082 187 1,289,606 633,782 327,379 2,156,910 252,002 969,677 1,797,370 124,064 17,129		140,413	66.784	31 763	85,559	22.686	71 198	*17 772	*40 003	*9 294	-13 919
101 780 55 423 14 413 66 637 18 102 18 289 35.973 55.862 55.862 55.862 55.33 59 040 39 818 1.256 373.47 85.59 1.5248 1.47911 7.528 173.471 99 415 30.081 189.283 12166 55.504 140.185 13.868 30 35.60 30.081 189.283 10.369 64.59 31.037 113.598 85.81 30 35.60 7.008 2.641 116.954 146.2 17.47 7606 403.082 1983 482 2.702 181 129.045 11 1466 758 55.77 1983 277 4.371 70 19.422 17 166 55.677 187 187 4.371 70 2.156.910 252.002 969.677 377.697 17.29 17.29 4.356 34.159 223.418 770.352 83.954 436,102 55.859 77.053 17.12		132 486	53,405	34 743	130 447	*12 736	*51 413	37 697	40 208	*12,855	*13 299
59 040 39 818 1256 37 347 8 259 29 161 15 248 47 911 7 258 173 471 99 415 30 691 189 283 10 369 10 369 189 283 13 868 13 868 114 751 67,515 23 020 37 2 568 10 369 65 504 180,185 13 868 100 31 426 35 165 60 33 24 4 570 25 66 28 187 15 160 295 009 65 75 000 3 60 70 8 2.64 1 116 954 11 1466 758 5677 1983 100 270 181 129 045 17 1466 758 5677 187 11,269,606 633,782 327,379 2,156,910 252,002 968,677 377,697 1739,370 124,064 11,126,60 633,782 34,159 223,418 770,352 83,954 436,102 55,869 77,053 17,129		101 780	55 423	14 413	66,637	*18 102	*83 269	35,973	55,862	*5,333	*1 339
173.471 99 415 30 691 169 283 *21 976 *22 606 55 504 180 185 13 868 0 114 751 67.515 23 020 37 2 568 *10 389 *66 459 31.037 113.598 *6 581 00 31 426 35 165 6 6033 24 457 *25 66 *28 187 15 160 403 082 1588 000 3 560 702 *181 *29 645 *142 *747 758 55 677 *87 277 43.71 70 19,422 *27 *27 *83 376 277 299 *122 43.74 70 25,002 968,677 377,697 1,797,370 124,064 *17.29 ************************************		59 040	39 818	*1 256	*37 347	.8 259	*29 161	*15 248	-47 911	*7 258	*13 886
114751 67,515 23,020 372,568 *10,369 *66,459 31,037 113,598 *8 581 90 31,426 35,165 6,093 244,570 *2,506 *281,87 15,160 295,009 6,575 90 3,560 7,008 2,641 116,954 *462 *2,417 7,606 403,082 1983 900 3,560 7,008 1,181 *79,045 *11 *1466 758 2577 *87 1,269,606 633,782 327,379 2,156,910 252,002 969,677 377,697 1,737,370 124,064 *17,129 1,289,705 34,159 223,416 770,352 83,954 436,102 55,859 72,053 17,129		173,471	99 415	30 691	189,283	.21 676	*22 606	55,504	180,185	13.868	20 657
30 31.426 35.165 6.093 2.44.570 *2.506 *2.8187 15.160 295.009 6.575 30 3.560 7.008 2.641 116.954 *462 *2.417 7.606 403.082 1.983 000 4.371 7.0 19,422 *11 *14.66 758 55.677 *87 1.269,606 633,782 327,379 2,156,910 252,002 969,677 377,697 1,737,370 124,064 1 82,765 34,159 223,416 770,352 83,954 436,102 55,859 72,053 17,129	00	114 751	67.515	23.020	372 568	.10 369	*66 459	31.037	113,598	*8 581	-11 954
3560 7008 2.641 116.954 •462 2.417 7606 403.082 1983 000 482 2.72 181 29.045 11 1466 758 55.677 87 277 4.371 70 19.422 27 27 37 277.299 127 1.269,606 633,782 327.379 2.156,910 252,002 969,677 377,697 1,737,370 124,064 1 82,765 34,159 223,418 770,352 83,954 436,102 55,859 72,053 17,129	000	31,426	35 165	6 0 9 3	244 570	*2 506	*28 187	15 160	295.009	6.575	16 620
000 482 2 702 ************************************	00	3 560	7 008	2.641	116,954	*462	-2,417	7 606	403 082	1 983	4 853
277 4,371 70 19.422 '27 '633 376 277299 122 122 122 13.066 633,782 327.379 2.156,910 252,002 969,677 377,697 1,797,370 124,064 170,352 83,954 436,102 55,859 72,053 17,129	000	482	2 702	181	*29 045	111	*1 466	758	55 677	-82	-261
1,269,606 633,782 327,379 2,156,910 252,002 969,677 377,697 1,797,370 124,064 17,129 82,765 34,159 770,352 83,954 436,102 55,859 72,053 17,129		277	4,371	70	19.422	.27	.633	376	277 299	122	331
82,765 34,159 223,418 770,352 83,954 436,102 55,869 72,053 17,129		1,269,606	633,782	327,379	2,156,910	252,002	969,677	377,697	1,797,370	124,064	170.104
		82,765	34,159	223,418	770.352	83 954	436.102	0 20 0	72 063	47 429	22 780

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Particular Par					Personal Property and Property	V-S-COLOR					
Comparison		Taxab	le IRA	Pensio	ns and	Rent and I	royalty net	Farm rent	al income	Partnership and	I S corporation
1,11,11,11,11,11,11,11,11,11,11,11,11,1	Size of adjusted gross income	dıstrıb	outions	annuitie	s in AGI	lamooni	ess loss	less	1055	net income	less loss
1,14,589 29,24,99 69,4,489 6,73,1,12 1,10,2,00 4,11,10,515 1,11,2,12 1,12,2,00 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,12,2,0 1,		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
116 169 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193 193		(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
11 69 12 12 12 12 12 12 12 1	All returns, total.	114,999	392,499	905,436	5,753,121	373,006	-1,105,155	.14,265	17,782	110,008	636,842
11 158 12 12 12 12 12 12 12 1	Under \$5,000	:	:	16,429	59,177	10,049	-64,719	.254	.*523	5.477	-74 129
1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,000 1,1,	\$5 000 under \$10,000	17 664	*29,825	80,026	298,424	16,353	-37,441	. (, 44	*5,124	.9,473
1,10,300 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509 1,14,509	\$10,000 under \$10,000	11,687	*43,027	105,129	556,317	25,693	006'56-	. 743	0,544	6,577	.*53,246
10,360 14,575 58,434 586,456 50,575 144,406 133,27 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771	\$20,000 under \$25,000	*9.298	.28,973	77,490	475,177	32,425	-86,893			*1,245	*22.554
1,1,2,40 1,6,40 1,6,70 1,6,70 1,6,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70 1,0,70	\$25,000 under \$30,000	*10,360	*14,539	94 343	696,466	20,188	-88.484	*3,352	.654	*9 137	.*10,570
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	\$30,000 under \$35,000	3,529	16,776	83,337	526,893	52,692	-144,408	*1 124	1,771	.8,319	*26 934
1.0 284 1.4 2022 21 284 21 28 2 21 28 3 21 28 4 21 28 2 21 28 4 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 28 2 21 2	\$35,000 under \$40,000	2,107	.8.461	31,086	208 105	31.729	-30,093	2c, 5	3/6	10.067	-18,020
1,124 1,124 1,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,124 21,1		70.10	0.00	200,10	200,103	20,00	100,00			0000	204.00
1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,00	545,000 under \$50,000	10.264	42,032	51 264	378,782	26,926	704,007		,	9,88/	22,383
1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	\$50,000 under \$55,000	1.124	4,944	26.332	167 004	14 781	-94,000		•	077.6	. 61 723
1,315 1,22 1,38 1,38 1,39 1,314 1,39 1,309 1,314 1,344 1,344 1,345 1,389 39,000 2,243 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344 1,344	\$50,000 ander \$75,000	.9 050	. 46 173	55.911	534 289	25.344	-189 468	*2 521	.4 285	.7.908	627,10
1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.315 1.31	\$75,000 under \$100.000.	*8,073	*42.184	17.914	198,827	30,220	-65,557	*2.408	-4,624	-4,370	2 745
Comparison Com	\$100 000 under \$200 000	*1,315	*9.821	6.205	117.129	13.009	5.144			7.575	126,831
1.20 1.67 1.65 1.48 3.724 1.534 1.5344 1.5344 1.5344 1.5344 1.5344 1.5344 1.5344 1.5348 1.5335 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53353 1.53333 1.53353 1.53333 1.53353 1.53333 1.53353 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53353 1.53333 1.53353 1.53333 1.53353 1.53353 1.53353 1.53333 1.53353 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.53333 1.533333	\$200,000 under \$500,000	-475	13,868	1,399	39,068	2.678	40,680	00	*48	5,688	191,393
The column	\$500,000 under \$1,000,000	.40	.6,765	•48	*224	251	.5,344	,		698	84,725
Number of Amount returns 182,582 125,186 5,16,2874 120,585 150,5874 150,585 14,010 19,6365 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,6305 19,	\$1,000,000 or more	•10	*653	29	3,793	162	13,442	,		383	280,355
Estate and furst net moome less loss S70,247 A3,473 150,856 7254 750,23 25,581	Taxable returns, total	81.202	333,235	725,186	5,182,874	329,533	-954,299	*14,010	*18,305	84,097	773,591
Estate and trust net Farm net income Incom	Nontaxable returns, total	33,797	59,264	180,250	570,247	43,473	-150,856	*254	-*523	25,910	-136,749
Number of returns Amount returns returns	Size of adjusted aross income	Estate an	d trust net less loss	Farm ne less	t income loss	Unempl	loyment nsation	Social s benefits	security In AGI	Other II	ncome
(31) (32) (33) (34) (35) (36) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (39) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37) (37)		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
7,159 (44,274 (33) (34) (35) (35) (37) (38) 7,159 44,274 90,189 467,606 1,677,274 3,542,895 113,152 489,881 -3,404 -2,835 -84,634 74,005 61,986 11,245 2,491 -3,404 -306 8,61 -17,922 320,721 662,327 -1,245 -2,491 -3,404 -306 8,61 -17,922 -17,922 320,721 662,327 -1,124 -1,245 -1,102 -17,922 -17,922 273,688 514,087 -1,124 -1,245 -1,102 -17,922 -17,322 120,054 295,101 15,980 10,117 -1,102 -17,332 -10,728 120,054 295,101 15,980 10,117 -1,102 -17,537 -10,78 67,245 151,486 15,080 10,117 -1,102 -1,234 -11,894 45,941 17,074 11,242 12,241 -1,102 <td< td=""><td></td><td>returns</td><td></td><td>returns</td><td></td><td>returns</td><td></td><td>returns</td><td></td><td>returns</td><td></td></td<>		returns		returns		returns		returns		returns	
7,159 44,274 90,189 467,606 1,677,274 3,542,895 135,152 499,861		(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)
<td>All returns, total</td> <td>7,159</td> <td>44,274</td> <td>90,189</td> <td>467,606</td> <td>1,677,274</td> <td>3,542,895</td> <td>135,152</td> <td>489,861</td> <td>305,619</td> <td>622,376</td>	All returns, total	7,159	44,274	90,189	467,606	1,677,274	3,542,895	135,152	489,861	305,619	622,376
						000			0	0 0	000
*3,404 *3.06 8,061 -40,498 416,027 807,601 *1,124 *1,124 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,126 *1,127 *1,127 *1,127 *1,127 *1,126 *1,127 *1,127 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128 *1,128	S5,000 under \$10,000.	. ,	, ,	6,982	64,634	320,721	662,327	1,243	7,491	38,486	39,542
	\$10,000 under \$15,000.	*3,404	\$306	8,061	-40,498	416,027	807,601			29,974	55,592
	\$15,000 under \$20,000.		,	12,593	-60,168	273,668	514,067	*1,124	1,226	27,927	53,501
7.5.570	\$20,000 under \$25,000	,	,	*11,022	-*72,392	120,054	295,101	15,980	10,117	23,228	40,103
7.5.570	\$25,000 under \$30,000	,	, ,	4,673	-18,4/6	86,788	281,815	378,67	46.530	37,991	37 554 25 410
<td>\$35.000 under \$40.000</td> <td></td> <td>,</td> <td>*1.537</td> <td>.10,798</td> <td>67.245</td> <td>151,486</td> <td>15,008</td> <td>49,875</td> <td>21,078</td> <td>37,966</td>	\$35.000 under \$40.000		,	*1.537	.10,798	67.245	151,486	15,008	49,875	21,078	37,966
<	\$40,000 under \$45,000	,	,	.6,568	-*31,131	70,759	216,192	*12,103	*40,850	*16,870	*10,954
	\$45,000 under \$50,000	,	,	*12,235	*14,894	45,941	174,527	*10,256	.36,966	*17,240	24.883
2.570 2.4833 5.076 -3.916 31,788 100,339 -8.834 05,000 -653 -2.270 -3.916 -3.748 49.272 106,669 15,429 97,466 -653 -2.800 -7.63 -11,276 -4.566 -6.296 3.331 20,919 -509 -12,385 -8 -2.974 -7.31 -7.32 -7.02 -15 -3.928 -3.928 -3.36,030 837,836 1,825,819 133,905 487,386 3,755 43,968 73,185 -336,030 837,836 1,717,076 -1,247 -2,502	\$50,000 under \$55,000	,		5,042	-*46,920	40,811	77 432	.8.060	*51,883	*10,572	*85,388
.2570 .24,833 .5,176 .19,438 .49,474 .105,509 .15,429 .97,440 .105,509 .15,429 .97,440 .105,509 .15,429 .97,440 .105,509 .15,429 .15,429 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .105,509 .	\$55,000 under \$60,000	, 6	, 000	935	-73,916	31,788	60,939	8,834	65,060	8,723	2979
'653 '2 800 '763 '11/276 '4,586 '6,296 3.331 20,919 '509 '12,385 '8 '2,974 '2,974 '7,072 '7,072 '15 '3,928 '1 '3,928 '3,928 '3,928 '3,928 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '3,528 '487,358 '1,717,076 '1,247 '2,502	\$75,000 under \$10,000	2.570	24.033	6.198	-19,438	48,272 *8,444	105,369	6.631	*36,389	*10,089	*38,052
.509 .12.385 .8 .2.9747.072	\$100 000 under \$200 000	.653	.2 800	•763	.11 276	*4 586	9629•	3 331	20 919	4 796	69,722
.1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1.231 .1	\$200,000 under \$500,000	605.	*12,385	00	*2,974	,	,	*793	*7,072	1,150	2,803
	\$500,000 under \$1,000,000	8	-21	10	-*31		•	*128	1,231	*63	*3,475
3,755 43,968 73,185 -386,090 837,836 1,825,819 133,905 487,358 73,404 17,004 131,516 839,438 1,717,076 11,247 2.502	\$1,000,000 or more	15	3,928	:	:	00	38	99	486	132	22,236
בייין בייין הייין בייין הייין בייין ביין בייין ב	Taxable returns, total	3,755	43,968	73,185	-336,090	837,836	1,825,819	133,905	487,358	219,172 86,447	492,378
		2		200	2121		2017.11	200			

Table 1.7.-Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹

Size of adjusted gross income	Total	al	Primary IR	Primary IRA payments	Secondary IRA payments	A payments	Deduction for self-employment tax	f-employment tax	Payments to a Keogh plan	a Keogh plan
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)
All returns, total	764,226	988,617	170,705	195,180	51,831	69,772	503,929	200,371	11,601	900'26
Under \$5,000	33,264	21.152	*6,927	.7.560	• 1		25 186	4,795	,	
\$5,000 under \$10,000	103,975	40,677	9,626	*3,824	1,115	*1,393	85 181	26,571		
\$10,000 under \$13,000	101,089	80,508	*18,345	*26.723		3000	71 168	24,810		•
\$20 000 under \$25 000	41 824	64 994	*13.361	*13.418	*2.490	*3,735	18,041	8,968		
\$25,000 under \$30,000	78.276	86.279	34,250	27,770	.4,459	.7,300	36 146	12 743	*147	-441
\$30,000 under \$35,000	82,882	111,591	35,176	39,494	8,008	*13,378	51 401	20.291	*681	*1 519
\$35,000 under \$40,000	43.803	67 114	*14,296	*16,488	*12,295	*14,445	19 442	8,561	-1,115	11611
\$40,000 under \$45,000	43,538	56.823	.8,723	*11,078	*4.247	•704	26 091	6,101	*322	.3,219
\$45,000 under \$50,000	45 499	33,941	-5,099	.7,261	.6,746	*5 437	34 286	11,696		
\$50 000 under \$55,000	20 174	23,208	.3,506	-7.012	.154	.307	16 822	5,761		
\$55,000 under \$60,000	*10,460	*14 469	*2,157	*4.314	*327	.655	*1,256	*2,362		
\$60,000 under \$75,000	40,333	112,777	*6,837	*13,675	*6,510	*12,431	27 769	12,591	*1,259	*4 404
\$75,000 under \$100,000	22,678	103,656	*3,205	.6.410	*3,047	.5.824	20 773	21,853	9,889	*41 803
\$100,000 under \$200,000	11,011	104,877	*2,192	*4,383	*1,543	.2 745	8 072	12 092	.2 499	-27 324
\$200,000 under \$500,000	3,091	29,407	*481	.963	.467	*935	2 382	4.099	1,528	13,688
\$500,000 under \$1,000,000	369	3,978	*134	*268	.80	-88	113	*348	•128	.2 315
\$1,000,000 or more	213	3,105	54	108	.22	.32	76	240	33	682
Taxable returns, total	532,359	897.956	153.043	182.942	50.395	68,016	302,235	143,913	11,601	900'26
Nontaxable returns, total	231,868	90,661	17,661	*12,239	*1,436	*1,755	201,694	56,459	•	4
					Itemized deductions	eductions				
ويسومون في مواي الموايد أم ودان	Total	la la	Medical and dental	Medical and dental expenses deduction	Taxes paid deduction	deduction	Interest par	Interest paid deduction	Contributions deduction	s deduction
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(69)	(09)
								1	200 4400	000 000
All returns, total	2,281,226	27,808,024	334,205	915,226	2,257,013	7,826,956	1,969,592	/11,512,11	626,110,2	3,034,372
Under \$5,000	*9,343	.99 659	*1,156	*10,582	*8,108	*10,413	*8 108	*63,211	.5,800	*5 223
\$5,000 under \$10,000	24,194	145 527	-14,704	*31,984	24 194	37,531	*12,583	.48,080	20.746	18,713
\$10,000 under \$15,000	56,564	473,540	14,103	52,637	56.564	102,382	53 532	257,912	39 464	112078
\$15 000 under \$20,000	131,589	766,960,1	47,755	122,882	124.781	100,170	93.400	400, 100	00 400	0.00
\$20,000 under \$25 000	133,810	1 252,821	41,742	97,893	133,810	232,952	111 747	564,486	98.786	1/6 849
\$25,000 under \$30 000	240,138	2.362 090	62 655	124,428	239,023	461,835	188 409	1.000,101	188,000	240 032
\$30,000 under \$35,000	214,969	2 167 289	41,532	130,270	213,855	517.590	1/6 895	1 003.381	189,247	224 062
\$35,000 under \$40,000	258,182	2 785 249	18 451	-67,782	250,354	712,093	195 275	1 238 978	198 585	231.307
640,000 under 640,000	210,013	2 330,334	44,000	105/17/1	100,512	000000	100,430	4 128 406	202,200	255 376
\$45,000 under \$50,000	228.714	2 464,916	13,422	24,864	227,590	733 606	1208 / 20	826 760	137.764	223 370
\$50,000 under \$55,000	14/321	1,090,002	088.11.	15.704	97 794	364.252	96.670	606.353	92 991	115 571
\$33,000 made: \$00 000	276.353	4 129 763	*8.444	.40 191	276.353	1 277 935	259 299	1 943,178	254.898	403,551
\$75,000 under \$100,000	174,673	3.014,574	4,677	*14,584	174,673	1,062,509	146 647	1 326 940	167.904	331,752
\$100.000 under \$200.000	52,949	1,417,575	*3.376	•1,750	52 469	565,864	47 744	601,827	50.597	132.792
\$200,000 under \$500,000	11 264	422 076			11 262	218 183	10,574	155,515	10,543	67 513
\$500,000 under \$1,000,000	901	75.634			861	49 418	812	16,332	853	21,358
\$1,000 000 or more	496	162.351			496	108 298	414	23 693	493	63,142
Taxable returns, total.	2,131,073	26,205,167	278,339	756,476	2,111,501	7,567,433	1,843,364	11,761,973	1,895,057	2,909,098

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

			Carring Carring	DOLLA 2007 . 20001						
			pasililion-reionoppop paginal	200			Basics	Basic standard	Additional standard	standard
Size of adjusted gross income	Casualty or theft loss deduction	loss deduction	Moving expenses deduction	ses deduction	Total miscellaneous deductions	ous deductions	dedi	deduction	deduction	ction
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(88)	(69)	(70)
All returns, total	28,021	221,085	57,012	226,570	781,609	3,116,244	11,801,793	60,455,752	272,816	278,458
Under 55 000	٠			,	.7,036	*10,231	1 259 074	5 781 815	*14 861	.12 445
\$5,000 under \$10,000	,			,	.4 649	*9.219	2 684 474	13 389 594	56,842	54841
\$10,000 under \$15,000					17,890	*19,283	2,809,028	14 408,641	85 151	85,522
\$15 000 under \$20 000			*4.649	*8 268	57 632	160,395	1 863,384	9.877 123	38,040	43 671
\$20,000 under \$25,000	*1 115	*2 340	*3 404	.9 603	48 142	168 699	1 061 829	5,511 182	24,284	24 204
\$25,000 under \$30,000	*4,528	*32 223	-6756	-7 500	98,418	423.371	758,811	3.874.536	*13 611	13 357
\$30,000 under \$35 000	· (c		7,828	15,851	69.575	253,573	485,302	2,607,906	7.848	6/2/2
535,000 under 540,000	2,582	990'07.	2.666	11 520	100,698	396,139	324 236	1 192 3//	9/0.01	8 843
240,000 under 540,000	,	•	200'0	0/0/17	100,40	211 002	70 00	\$50°	0 0	07-
\$45,000 under \$50,000	-6 704	*40.072	10.057	*64 647	66.681	217,854	140 573	815,966	*5,608	7 064
550,000 under 555,000	2.408	CL 7.02.	930	18,273	C80,1C	120,071	92 106	222 054	3,400	*2 FOB
533,000 under 530,000	2555	107.11	747.4	*18 O13	77 543	380 430	27 pc1	225,673	2.370 *3.488	900 V
\$75,000 under \$100,000	*895	*3 698	*3.465	*6,681	50,236	268,410	10 798	64 918	-1,262	1767
000 000 3000 000 0000	• 700	.7 150	*3 730	*37 331	11 367	108 071	CUV.	1.800	FF**	72.0
\$100,000 under \$200,000	158	* 4 493	00.70	100,10	2.370	32 140	356	1991	3	, .
\$500,000 upder \$1,000,000		,			167	-3 789	07.	*248		
\$1 000,000 or more				,	47	2.920	*24	125	:	:
Taxable returns, total	24.337	151.984	55.767	219.493	726.809	2.983.023	5.700.910	27.561.473	192.970	200.090
Nontaxable returns, total.	3,685	*69.101	*1,245	77,077	54,800	133,222	6,100,882	32,894,280	79,846	78,368
	Taxable	ble				Тах с	Tax credits			
Size of adjusted gross income	Income	me	Total	tal	Child care credit	e credit	Credit for the el	Credit for the elderly or disabled	Foreign	Foreign tax credit
			3 34		3				3	1
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(62)	(80)
All returns, total,	9,802,785	147,681,753	3,495,338	1,577,256	1,257,230	570,527	*14,066	*3,506	10,403	19.218
Under \$5 000	82 844	44 432	4	,	,		,			
55,000 under 510.000	692,928	1,328 936	*18,265	*2,931		٠	*1 245	*422		,
\$10,000 under \$15 000	1 978 205	6,999,368	1 071 551	325,184	219,303	226'69	*2 490	*888	,	٠
\$15,000 under \$20 000	1,839,684	11 396 535	1,255 620	709.212	244,786	102,586	*10,331	.2 196	•	
\$20,000 under \$25,000	1 179,740	12 511,032	522 670	215,219	182.964	107.367	,	,		
525,000 under \$30,000	982 633	14,873,851	139 232	17,597	135,828	74 540		,		
\$30,000 dide: \$30,000	582 418	13,283,161	65 945	24 897	65 945	24 897	. ,	, ,	,	. ,
\$40,000 under \$45,000	414 260	11,043 574	84,057	37,873	83,065	37,865			-992	00
545 000 upder \$50 000	369.288	11 554 386	66 891	23.814	63 882	23.799			*3.008	*15
\$50 000 under \$55,000	239 427	8,372,997	54 234	30 532	50,882	23.828	,	,	1	. •
\$55,000 under \$60,000	159,011	6 326 100	*25 713	*12 698	*25,713	*12 698			,	٠
560,000 under 575,000	331,306	15,307,038	44,809	29.477	43,846	29,395			.963	.82
State of the state	100.471	11 320 323	70407	770'71	29,402	77071			* 4	
\$100,000 under \$200,000	53,350	5.200.814	10.140	16.886	8,169	2,321			*2 302 2 668	14 468
\$500,000 under \$1,000,000	940	555,350	428	2 126	*80	-57		'	-289	•176
\$1,000 000 or more	520	1 237 572	203	5,963	•20	0		,	181	4 091
Taxable returns, total	7,828,252	142,350,235	1,525,791	774,083	829,542	394,155	*3,404	*1,195	10,072	10,298
Nonfaxable returns, total.	4 074 633	172 700 4	4 000 547	174	000 401	010 07.	000	*****		

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹

f dollars)	
re in thousands o	
unts a	
amplesmoney amo	_
estimates based on s	
es are estimat	
(All figure	

Size of adjusted gross income returns All returns, total (31) Conder \$5 000 S5,000 under \$10,000 S10,000 under \$20,000 S20,000 under	(82) 23,656, 204 725, 1000, 11,661, 12,1063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 11,063, 1	its 22) 26,573 56,573 56,573 56,573 74,245 75,095 77,112 77,112 77,112 77,112 77,113 77,113 77,113 77,113 77,113 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,798 77,7	Number of testurns (83) (84) (84) (84) (84) (84) (84) (84) (84	Amount (84) (84) (84) (84) (84) (84) (84) (84)	Amoun credit Number of Amoun credit (85) (85) (86) (85) (86) (819,424 7.095,8 7.7095,8 1.908,325 2.793,32 1.382,826 1.163 (449,900 120,0)	(86) (86) 7,095,814 503,220 2,516,138 2,793,322 1,163,108 120,027	Total Inc Number of returns (87) 7,813,229 79,103 67,8067 906,654 1 1128,489 979,229 689,147 589,147 589,127 589,127 159,011 331,633 185,471 53,019 11,615 11,615 11,615	Total income tax rof Amount 15. (88) 223,677,814 8 075 204,245 554 1,000,329 477 1,000,329 1,000,329 1,000,374 1,000,374 1,000,374 1,000,374 1,000,374 1,000,385 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,850 1,003,85	Tax lability, Number of returns (89) 7,888,597 89,319 687,858 909,447 1,040,099 1,134,243 980,883 699,147 582,418 414,260 259,242 159,011 331,633 185,471 5,3019	4 4
Income Numb (81 (81 (832, 78) (906, 11,128, 978) (909, 989, 989, 989, 989, 989, 989, 989,		nt 245 245 329 329 329 329 329 329 329 329 425 548 606 606 606 606 606 606 606 607 793 793 793 793 793 793 793 793 793 79	(83) (83) (10,017 (1245) (1,245) (2,040) (2,040) (2,040) (327) (327) (327) (327) (327) (346) (10,017)	(84) (21,241 21,241 -14 -2,846 -2,846 -3,189 -3,189 -3,224 8,080 -2,672 2,672 2,672	(85) (85) (85) (85) (85) (85) (85) (85)	(86) 7,095,814 503,220 2,516,138 2,793,322 1,163,108 120,027	(87) (87) 7,833,229 79103 678,067 906,654 1014,940 1128,489 9979,229 699147 582,418 414,260 369,286 239,427 159,011 331,633 185,471 53,019 11615	(88) (23,677,814 20,4245 705,095 1,000,329 1,664,788 2,158,292 2,009,374 2,107,112 1,20,934 1,341,548 1,341,548 1,063,850 2,068,482 2,368,982 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,862 1,231,86	Number of returns (89) 7,888,597 89,319 887,858 909,447 1,040,099 1,144,243 980,883 699,147 582,418 414,260 389,286 239,427 159,011 331,633	(90) 24,089,644 13,578 215,080 740,201 1,042,691 1,691,078 2,165,799 2,063,274 2,140,336 1,074,346 1,074,346 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971
7.832. 79.2 79.2 79.2 69.9 97.9 97.9 97.9 97.9 97.9 97.9 97.9		573 245 295 329 329 329 374 112 193 636 636 639 639 639 632 553	(83) (83) 10,017 1245 1,124 327 2,640 2,040 1,270 1,80 4,6	21,241 -14 -12,846 -2,846 -3,189 -3,224 8,080 -2,672 2,672 2,672	(85) (85) (85) (85) (85) (85) (1813,213 (1908,325 (1382,826 (449,900 (449,900	(86) 7,095,814 503,220 2,516,138 2,793,322 1,163,108 120,027	(87) 7,833,229 79 103 678 067 906,654 1014,940 1128 489 999 229 699 147 582 418 414 260 239,427 159 011 331,633 1615 17 5833,229	(88) 23,677,814 8 075 204 245 725,095 1,000 329 1,664 788 2,158 292 2,009,374 2,107,112 1,209,850 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862	(89) 7,888,597 89,319 687,858 909,447 1,040,099 1,144,243 980,883 699,147 582,418 414,260 389,286 239,427 159,011 331,633	(90) 24,089,644 13,578 215,080 740,201 1,694,2691 1,694,078 2,186,799 2,083,274 2,140,336 1,737,810 1,974,346 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971
7.832, 793, 793, 906, 1,1128, 979, 979, 978, 978, 978, 978, 978, 97		573 245 295 329 329 329 329 329 112 193 636 636 639 639 639 639 632 633	(83) 10,017 1245 1,124 327 2,040 1270 180 46	21,241 144 12,846 22,846 3189 3224 8080 2672 21,241	(85) 6 319,424 765,159 1,813,213 1,908,325 1,382,826 449,900	(86) 7,095,814 503,220 2,516,138 2,793,322 1,163,108 120,027	7,833,229 79,103 678,067 1014,940 1128,489 979,229 699,147 582,418 369,286 239,427 159,011 531,633 185,471 53,019 11615	(88) 23,677,814 8 075 204 245 705,095 1,064 298 2,158 292 2,009,374 2,107,112 1,209,374 2,108,850 1,684,882 2,368,982 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862 1,221,862	(89) 7,888,597 89,319 687,858 909,447 1,040,089 1,144,243 980,883 689,147 582,418 414,260 389,286 239,427 159,011 331,633	24,089,644 13,578 215,080 1,042,691 1,691,078 2,166,799 2,063,274 2,140,336 1,737,810 1,737,810 1,355,102 1,074,346 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971
7,832, 79,979,979,979,979,979,979,979,979,979		573 061 245 329 9942 374 112 1193 798 639 639 639 639 639	10,017 1245 1,245 1,124 327 2,040 1,270 1,270 1,80 46	21,241 14 12,846 244 .3,189 .3,224 8,080 2,672 2,672 2,1,241	6,319,424 765,159 1,813,213 1,908,325 1,382,826 449,900	7,085,814 503,220 2,516,138 2,793,322 1,163,108 120,027	7.833.229 79.103 678.067 906.654 11.28.499 979.229 689.147 589.147 589.286 239.427 159.011 331.633 185.418 53.019 11.615 11.615	23.677.814 8 075 204.245 725.095 1 000 329 1 664 328 2 158 292 2 108 374 2 107 112 1 20 93 45 1 341 548 1 341 548 1 221 862 2 368 982 1 221 862 1 221 862 1 90 980 450	7,888,597 89,319 687,858 909,447 1,040,099 1,134,243 980,883 689,147 582,418 44,260 369,147 582,418 1159,011 331,633 185,471	24,089,644 13,578 225,080 740,201 1,641,078 2,196,798 2,033,274 2,140,336 1,735,102 1,074,346 1,355,102 1,074,346 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,
79, 29, 20, 20, 20, 20, 20, 20, 20, 20, 20, 20		061 2245 3095 3095 3095 3095 3095 3095 3095 5095 6096 6096 6096 6096 6096 6096 6	1,245 1,124 1,124 1,240 1,2040 1,270 1,270 1,80 4,6	.2,846 .244 .3,189 .3,224 8,080 .2,672 2,1,241	765.159 1.813.213 1.908.325 1.382.826 449.900	503.220 2.516.138 2.759.322 1.169.322 1.20.027 353.540	79 103 678.067 906.654 1 014.940 1 128.489 979 229 699 147 589 147 589 427 159 011 33,633 185,671 53,019 11 615 11 615 7 833 229	8 075 204 245 725,095 1 000 329 1 664 788 2 158 292 2 109 374 2 100 374 1 341 548 1 341 548 1 221 862 1 221 862 1 20 882 1 221 862 1 20 882 1 20 882 1 20 882 1 20 862 1 30 882 1 20 862 1 30 86	89,319 687,858 687,858 10,40,099 11,34,243 980,883 699,147 552,418 414,260 369,286 239,427 159,011 331,633 185,471	13.578 215.080 740.201 1.691.078 2.196.799 2.063.274 2.140.336 1.737.810 1.835.102 1.074.346 2.798.977 2.798.977 2.798.971 2.413.755 1.247.161 819.790
678 906 11044 11128 979 979 978 989 989 989 989 158, 158, 178 185, 185, 185, 185, 185, 185, 185, 185		245 9942 329 329 112 193 193 606 639 639 639 639 639 639 639	1,245 1124 327 2,040 1270 180 46	.2,846 .244 .3,189 .3,189 .3,224 8,080 .2,672 2,672	1,813,213 1,908,325 1,382,826 449,900	2,516,138 2,793,322 1,163,108 120,027	678.067 1014.940 1,128.489 905.654 1,128.489 999.127 689.147 582.418 414.260 369.286 239.427 159.011 531.633 185.471 53.019 11.615 11.615	204 245 705 095 1 000 329 1 1664 788 2 158 292 2 009 374 2 107 112 1 341 548 1 083 850 2 368 482 2 368 482 2 368 482 1 221 862 811 564 1 90 980 453 873	687 858 909 447 1,040 099 1 134 243 980 883 689 147 582 418 414 260 389 286 239 427 159 011 331 633 185 471	215,080 1,042,021 1,042,031 2,166,799 2,063,274 2,140,336 1,737,810 1,835,102 1,074,346 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,971 2,788,97
1,1014, 1,112, 1,128, 1,128, 1,128, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1,158, 1		095 329 329 374 112 193 5548 639 639 639 639 635 573	1,245 1,124 327 2,040 1,270 1,80 4,6	.2.846 .244 .684 .3.189 .3.224 8.080 .2672 2.672	1,908,325 1,882,826 449,900	2,793,322	906,654 1 014,940 1 128,489 99 127 689 147 582,418 414,260 389,286 239,427 159 011 331,633 185,471 53,019 11 615 1 615 7 833,229	725,095 1,000 329 1,684 788 2,168 788 2,107 112 1,720 193 1,341,548 1,063,850 2,768,982 1,221 862 811,564 190,980 453,196	909.447 1,040.089 1,142.243 980.883 689.147 582.418 414.260 389.286 239.427 159.011 159.011 185.471	740.201 1,042.691 1,691.078 2,063.274 2,140.336 1,737.810 1,839.395 1,355.102 1,074.346 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.971 2,788.97
1,014, 1,128, 979, 979, 982, 239, 159, 159, 100, 11, 100, 11, 11, 11, 11, 11, 11,	<u> </u>	329 329 374 111 193 548 606 606 639 639 524	1,245 1,124 1,327 2,640 1,270 1,80 10,017	.2,846 .244 .684 .3,189 .3,189 .3,224 .2,88 .2,672 .2,672	1,382,826	1,163,108	1014,940 1,128,489 699,1229 699,1247 582,418 414,260 369,286 239,427 159,011 331,633 185,471 53,019 11,615 11,615 7,833,229	1,000,329 1,664,788 2,158,292 2,003,374 2,107,112 1,720,193 1,364,850 2,768,982 1,221,862 1,221,862 1,221,862 1,20,980 1,90,980 1,90,980 1,90,980 1,90,980	1,040,099 114 243 980,883 699,147 582 418 414 260 359 286 239 427 159,011 331 633 185,471	1,042 691 1,641 078 2,196,789 2,063,274 2,140,336 1,737,810 1,893,955 1,355,102 1,074,346 2,798,971 2,413,755
1,128, 979, 979, 979, 979, 978, 978, 978, 97		942 2292 117 1193 845 548 606 606 639 639 639 573 573	1.1.245 .327 .2.640 .2.040 .2.040 .80 .80	.2,846 .244 .3,189 .3,224 8,080 .2,672 2,1,241	449.900	120,027	1,128,489 979,229 699,147 582,414 414,260 369,286 239,427 159,011 331,633 185,471 53,019 11615 17,1615 7,833,229	1,664,788 2,158,292 2,009,374 2,107,93,74 1,720,193 1,859,845 1,341,548 1,063,850 2,768,982 2,268,982 1,221,862 1,221,862 1,221,862 1,209,880 453,196	114 243 800.883 689 147 582 418 414 260 239 427 159 011 331 633 185.471	1,691,078 2,166,799 2,063,274 2,103,36 1,737,810 1,893,955 1,355,102 1,074,346 2,798,971 2,413,755 1,247,161 819,790
979, 689 689 739 7.832 7.832 7.832		292 3374 193 845 548 606 639 639 639 573 573	1,124 ,327 ,2 640 ,2,040 ,2040 ,80 ,46	.244 .684 .3,189 .3,224 8,080 .2,672 2,1,241		353.540	979 229 689 147 582 148 414 260 369 286 239 427 159 011 331 633 185,471 53,019 11 615 7 833 229	2 158 292 2 1009 374 2 10112 1 720 193 1 859 845 1 341 548 2 768 982 2 368 982 1 221 862 1 221 862 1 459 196	990 883 699 147 582 418 414 260 369 286 239 427 159 011 185 471	2 196 799 2 063.274 2 100.336 1 737.810 1 893.955 1 355.102 1 074.346 2 798.971 2 413.755 1 247.161 819.790
699 582 584 414 415 369 369 369 371 371 371 371 371 371 371 371		37.4 112 193 66.6 60.6 798 793 793 573 573	1,124 327 2,640 1,270 1,270 1,80 4,6	.244 .3.189 .3.224 8.080 .2.672 2.1,241		353.540	689 147 582 418 414 260 369 286 239,427 159 011 33,1633 185,471 53,019 11 615 11 615 7 833 229	2 009 374 1 200 112 1 200 113 1 859 845 1 341 548 2 568 982 2 568 982 1 221 862 1 221 862 1 450 980 450 980	659 147 659 147 414 260 369 286 239 427 159 011 331 633 185 471 53 019	2 063.274 2 140,336 1 735,810 1 899,955 1 355,102 1 074,346 2 798,971 2 413,755 1,247,161 819,790
289 369 239 158 158 331 185 53 100 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10		112 193 845 606 606 606 798 484 484 553 573	. 1,124 . 327 . 2,640 . 2,040 . 1,270 . 98 . 46	.244 .684 .3,189 .3,224 8,080 .2,672 2,1,241		353.540	582 418 414 260 369,286 239,427 159,011 331,633 185,471 53,019 11,615 11,615 7,833,229	2 107 112 2 107 113 1 859 845 1 1341,548 1 1063 850 2 768 482 2 368,982 1 221 862 811 564 1 90,980 453 196	562 418 562 418 369 286 239 427 159 011 331 633 185 471	2 140,336 1 737,810 1 355,102 1,355,102 1,074,346 2 778,871 2 413 755 1,247 161 819,790
14.4 4.14, 3.69 2.39 1.59, 1.19, 1.00 1.11, 1.00 1.11, 1.00 1.11, 1.00 1.11, 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00		193 845 548 6606 793 639 639 552 573	.1124 .327 .2640 .2040 .1270 .80 .46	. 244 . 684 . 3,189 . 3,224 8,080 . 288 2,672 2,1,241		353.540	414 260 369 286 239,427 159 011 331,633 185,471 53,019 11 615 1 615 7 833 229	1 720 193 1 859 845 1 063 850 2 768 982 2 268 982 1 221 862 811 564 1 90 980 453 196	414 260 369 286 239 427 159 011 185 011 53 019	1 737.810 1.893.955 1.355.102 1.074.346 2 798.971 2 413.755 1.247.161 819.790
369, 239, 159, 159, 159, 160, 17, 185, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 17, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 170, 183, 183, 183, 183, 183, 183, 183, 183		845 548 606 798 793 639 524 573		.244 .684 .3.189 .3.224 8.080 .288 2.672		353.540	369.286 239.427 159.011 331.633 185.471 53.019 11.615 7.833.229	1 859 845 1 341 548 1 053 850 2 768 882 2 368 982 1 221 862 811 564 1 90 980 453 1 96	369 286 239 427 159 011 331 633 185,471 53 019	1,893,955 1,355,102 1,074,346 2,798,971 2,413,755 1,247,161 819,790
239 159, 331 185, 60 00 11 00 11 00 11 185, 63 187, 64 11 11 11 11 11 11 11 11 11 11 11 11 11		5548 606 798 639 639 524 573	1,124 '327 '2 640 '2,040 1,270 1,80 46	.244 .684 .3,189 .3,224 8,080 .2,88 2,672 2,1,241		353.540	239.427 159.011 33.1633 185.471 53.019 11.615 7.833.229	1341,548 1,063,850 2,768,982 2,368,982 1,221,862 811,564 190,980 453,985	239 427 159.011 331 633 185.471 53.019	1,355,102 1,074,346 2,798,971 2,413,755 1,247,161 819,790
158, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 11, 100 100		606 798 639 639 524 573	1,124 ,327 2,040 1,270 1,80 10,017	.244 .584 .3,189 .3,224 8,080 .2,672 2,1,241		353.540	159 011 185,471 53 019 11 615 520 7 833 229	1,063,850 2,768,482 2,368,982 1,221,862 811,564 190,980 453,196	159,011 331 633 185,471 53,019	1,074,346 2,798,971 2,413,755 1,247,161 819,790
331 185, 100 11, 200 7.832, 11, 100me		798 793 639 692 524 573	. 327 . 2 640 . 2 040 1 270 . 80 . 46	. 684 .3,189 .3,224 8,080 .288 2,672 2,1,241		353,540	331,633 185,471 53,019 11,615 940 520 7,833,229	2,768,482 2,368,982 1,221,862 811,564 190,980 453,196	331 633 185.471 53,019	2 798,971 2 413 755 1,247 161 819,790
185, 00 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 000 0 11, 00		793 639 692 524 573	.2 640 .2 040 1,270 .80 10,017	.3.189 .3.224 8.080 .288 2.672	813,729	353.540	185,471 53,019 11,615 940 520 7,833,229	2 368,982 1 221 862 811,564 190,980 453 196	185,471 53,019	2 413 755 1,247 161 819,790
7.832.		639 484 692 524 573	.2.040 1,270 .80 46 10,017	.3 224 8.080 .288 2.672 21,241	813,729	353.540	53,019 11 615 940 520 7 833,229	1 221 862 811,564 190,980 453 196	53,019	1,247 161 819,790
7.832. Numb		484 692 524 573	1,270 .80 46 10,017	288 2.672 21,241	813,729	353.540	11 615 940 520 7.833.229	811,564 190,980 453 196	9	819,790
7.832, Income Numb		692 524 573	*80 46 10,017	.288 2.672 21,241	813,729	353.540	940 520 7.833.229	190,980 453 196	11 615	
7.832.		524	46	2.672	813,729	353.540	520	453 196	940	191,676
		573	10,017	21,241	813,729	353.540	7.833.229	72 577 814	520	454,043
noome	_	-						73,077,814	7,833,229	24,057,009
Income	_	•			5.505.694	6.742.274	,		55,369	32,635
		-								
			Tax payments	nents			Overp	Overpayment	Тах	ЭX
	Total		Tax withheld	held	Estimated tax payments	x payments	refu	refunded	enp	Je
return	r of Amount	nt	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
			returns		returns		returns		returns	
(91)	(92)		(63)	(94)	(98)	(96)	(67)	(88)	(66)	(100)
All returns, total	36 740 682	682	13 630 162	35,638,311	199 567	970.312	13.699.220	19.378.989	370,627	741,762
		7 0	4 4 4 7 0 7 4	269 070	*6.46	* 4 703	1 245 964	764 008	21 082	8 830
Under 35,000 1,148,419	649 1907.780	780	7 534 228	1 294 083	17 533	10.844	7 680 474	3 563 627	27 152	9354
	_	519	2,768,033	2,672,128	40,675	40,273	2,832,916	4 497,503	30 195	15,080
		876	1,967,838	3,093,389	22,041	61 343	1,963 265	2,662,689	31 708	20,260
\$20,000 under \$25,000	3,011,717	717	1,187,990	2,992,504	12,720	19 109	1 164 962	1 365.057	27 273	33,249
\$25,000 under \$30,000 997,793		537	991,725	3,318,359	17 178	41,363	984 070	1 180.013	13 765	18,992
	3,030,969	696	692,151	2,999,919	13,741	30,452	672,906	1 004 843	26 200	40.500
		715	580,360	2,925,554	-8 602	*22 161	560 400	824 983	20 895	19 299
\$40,000 under \$45,000		223	412 814	2,441,848	*4 402	.9.277	398,384	/11 97/	14 / 61	11,000
		976	369 131	2,422 354	*11,764	.28.622	344 823	591 553	24 464	34,698
		876	239 274	1,847,300	-2.203	6,161	228 105	7/0//10	15 400	25,305
	_	1981	159,011	1,345,017	808 Q	38,344	200 272	334 - 10	1.0 ±0.0	84 067
\$50,000 under \$75,000	233,735 185,143 2,835,182	182	183,032	2,693,942	14 962	121.048	161,081	485 190	23 455	70 441
	_	865	51,743	1,205,427	6.579	134,959	37,824	190,116	15 374	89.248
		709,574	10,859	554,890	4 159	130 118	2,853	19 651	8 759	131,874
00	941 149,827	827	879	99,493	334	38 594	6.	*349	932	42 390
\$1,000,000 or more	517 384	384,448	452	172 275	350	163 805		•	809	70.287
Taxable returns, total 7,797,986	.986 32,876,591	.591	7,720.834	31,805,052	180.280	943,287	7,471,063	9,510,658	350,656	725,483
Nontaxable returns, total, 5,926,266	3,864,091	091	5,909,328	3,833,260	19,287	27,025	6,228,157	9,868,331	19.971	16,279

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

Electronically filed returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A, and 1040EZ) NOTE Detail may not add to totals because of rounding

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income¹

	Number	Admictor	Calaires and rages	200000000000000000000000000000000000000	avania	מעמחום ווווביבפו	I dy-cycl	מא-מאמוו לו ונונונוני	DIAIG	Dividends
(parental								
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
All returns. Total.	4,215,399	115,904,552	3,502,086	95,955,041	2,587,173	3,238,490	72,685	440,699	849,572	1,348,301
Under \$5,000	436,626	863,016	325,823	843,175	159,975	95,884	*4,650	-5 039	41 810	38 211
\$5,000 under \$10,000	522 720	3,983 463	344 165	2 340,352	257,635	360,519	4,651	.6,124	92,034	89,843
\$15,000 under \$20,000	460.034	8.045.668	355,502	5.525 641	307,082	561,394	-8.792	.203 238	74 348	83,679
\$20 000 mader \$25 000	371 824	8 323 850	311 675	R 136 047	233 644	280 248	- F 724	-7 SA	76 134	72 678
\$25,000 under \$30,000	308 831	8 531 478	271.560	6.904.152	179 271	296,242	*10.241	11.050	68 122	105.030
\$30,000 under \$35,000	286,937	9 313 621	279,139	8,321,705	201,535	157,858	*5,188	*11,660	59,237	117,603
\$35 000 under \$40,000	257,611	9,620,017	248,500	8.676,228	166,909	105,780	*2116	*11,915	57,082	62 458
\$40,000 under \$45,000	218,851	9,312,138	198,020	7,871,990	173,847	243,937	*5,515	*18,399	62 483	221.801
\$45,000 under \$50,000	154.983	7,342,969	154,983	6,967,085	121,130	58,712	,	٠	49,641	15,398
\$50,000 under \$55,000	146,127	7,670,757	144,038	6,605,655	127,118	76,293	*8.102	*13 607	38,860	58,803
\$55,000 under \$60,000	101,101	5,766,726	98,529	5,272,648	92,527	61,850	*938	.40	11,602	3.221
\$60,000 under \$75,000	188,881	12,508,407	183,702	11,068,806	169,383	239,524	-6,044	*4 755	58,965	95,217
575 000 under \$100.000	129,523	10,964,870	126,949	9,804,606	126.913	145,725	3,704	*121,785	57,966	88,979
\$100,000 under \$200,000	44,275	5,636,027	41,520	4,606,084	41,763	99,482	5,025	19 477	22 449	106,430
\$200,000 under \$500,000	2.092	619 259	1,852	358.736	2,051	2,996	002.	-4 782	1,515	8,094
\$500,000 under \$1,000,000	159	-89,041	911.	58,104	159	161	40	-19	-119	*222
- COC COC COC COC COC COC COC COC COC CO	07	24 420	O	906.71	0.7	04.	4	4 4	97	ccn'L
Taxable returns, total.	3,380,593	109,577,415	2,886,247	91,433,820	2,237,466	2,647,701	70,199	433,867	769,379	1,277,694
Nontaxable returns, total	834,806	6,327,137	615,839	4,521,221	349,707	590,790	*2,486	*6,832	80,193	709,07
	State Income	Some		Business or profession	. profession			Sales of ca	Sales of capital assets	
Size of admeted gross prome	tax refunds	spun	Net income	1.	Net loss	loss	Netgai	Net gain in AGI	Net loss in AGI	in AGI
	N Lorent la constant		N		9 1 1 1 1 1 1 1	4	7			
	refurns	TIPO TO	refurns		refirms	TEROLIC .	refures		refilms	NIBOLIC .
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, Total.	594,352	237,126	366,928	2,157,654	102,468	367,395	434,620	1,310,517	106,599	120,553
Under \$5 000	*2.313	*340	47 669	113 090	16 472	135 027	26.078	30.260	*3 407	•4 026
\$5,000 under \$10,000	.6,829	•676	40,441	206,415	•7.229	*38.191	34 729	31,139	15,193	16.276
\$10,000 under \$15,000	22,182	6,340	35,554	102.917	*3,473	*25.380	39,192	92,323	*9,417	*7.802
\$15 000 under \$20,000	*12,962	*4 417	35,993	180,299	.9,289	*20,767	30.706	76 119	*11 433	*12.335
\$20,000 under \$25,000	22,324	6.254	19,496	121 116	•11,188	-22 547	36,421	64 801	*4 849	*9,267
\$23,000 under \$30,000	45,555	19,466	32,530	93,424	5,365	- 14 521	39,173	62.263 42.258	7.880	3,093
\$35,000 under \$40,000	55,595	20,825	25,231	127,532	*3,164	-7.936	26.912	55 132	*3 352	10,057
\$40,000 under \$45,000	68,161	17.017	30,632	90 430	*5,851	*10,775	35,082	109,723	020'6*	*7,103
\$45,000 under \$50,000	44 533	13,019	-9,799	-40,484	*2.049	*3,594	32,468	31,991	*3,362	*4 863
\$50.000 under \$55,000	52,186	17,300	9.922	189,081	*5.492	.7,656	12,350	49,084	*3 352	101.
\$55,000 under \$60,000	53.894	19.608	*13,534	*74 242	*5,851	*6,436	*2,054	1752	*2,733	*2,941
\$50,000 under \$75,000 \$75,000 under \$100 000	74.675 47.157	33,674	20,450	266.249 168 242	3,384	*8,554	32,084	96 137	10,827	16,930
\$100,000 under \$200,000	23,631	13 196	4,758	173,546	.3.800	*2,703	11,569	241,094	*4 116	*6,881
\$200,000 under \$500,000	*1 140	*6,638	*731	*124,087	6.	686.	1,282	41 183		
\$500,000 under \$1,000,000	-40	*326					.79	*21 955	*40	119
at dob, dod of more	77	15	•	•			67.	13,476	n	2
Taxable returns, total.	557,470	224,094	276,806	1,756,071	71,707	160,971	395,505	1,216,685	95,923	104,492

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

SIZE OF SCHOOL STORY	distribu	distributions	annuities in AG	annuities in AGI	income less loss	income less loss	less	less loss	net income less loss	less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, Total	146,764	610,281	1,043,708	9,956,403	263,823	-80,780	17,040	6,958	62,687	316,558
Under \$5,000	*4,827	*3,219	15,133	59.100	10,963	-39,864	*3,726	-719	4 130	-5,852
\$5,000 under \$10,000.	19 247	54,147	155,254	760,970	29,549	35,637	2,490	5.945	.2 490	16,901
\$15,000 under \$20,000	17,290	*54.295	154,360	1,507,282	20,186	-4.603	*7,130	-1.230	-7,319	-11,405
\$20,000 under \$25,000	27,184	106,141	118,834	1,473,594	27,712	.23,979			*4,728	*42,799
\$25,000 under \$30,000	11,595	*86,761	71,303	834,999	10,329	4,325			3,405	6,144
\$30,000 under \$30,000	-3.530	7,300	52,316 44 165	546.019	19 594	292-	1,124	3.57/	158	181
\$40,000 under \$45,000	14,353	.68,998	45,847	621,196	19,156	-7.760			8,534	*2,959
\$45,000 under \$50,000			27,819	128,295	.6.733	-*1,051			.2,058	.29,464
\$50,000 under \$55,000	4.486	.36,990	28,870	522,006	19,638	-27,530		4	1,964	*258
\$55,000 under \$60,000	-2,059	*12.608	26,318	231,029	4,370	-3,665		,	7 (0	' (
\$60,000 under \$75,000 \$75,000 under \$100,000	5,303	45,509	61,409 34 400	379.927	8,563	-6.614	**2.571	.**565	5,950	*11,212
\$100,000 under \$200,000.	*1.734	*17,233	10.868	288.431	2,960	29,037	:	:	4,303	62,055
\$200,000 under \$500,000		,	*49	.6,028	.350	•1,369		,	1,094	*78,367
\$500,000 under \$1,000,000		,	٠	,	*119	*3,551	,		.40	4,007
\$1,000,000 or more	•			•	4	3,661	•		14	17,540
Taxable refurns, total	127,660	590,485	878,677	9,117,932	218,466	-28,560	10,825	1,732	54,806	318,869
Nontaxable returns, total	19,103	19,796	165,031	838,470	45,357	-52,220	-6,216	*5,226	7,881	-2,311
Size of adjusted gross income	Estate and trust net income less loss	frust net	Farm ne less	Farm net income less loss	Unemployment	oyment nsation	Social	Social security benefits in AGI	Other income less loss	ncome loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(36)	(40)
All returns, Total	19,520	27,374	606,89	-89,427	366,619	988,414	208,098	740,645	232,537	306,468
000 KR rebull	*1 245	*2 605	.2 312	35 901	*17.332	.18 664	,		*13.018	7.597
\$5,000 under \$10,000	1		*3,273	-8,494	50,577	146,620	*3,404	*11 213	*10,547	*10,323
\$10,000 under \$15,000	*4.649	*5,526	*10,262	*32,800	46,160	142,813	, 60	, 000	28,792	26,327
\$15,000 under \$20,000	3,404	810.2	1,304	4 / 4-	44,018	176,011	3,084	797.797	0.00	00000
\$20,000 under \$25,000		. 17 755	14,186	-6,540	31,292	106,016	20,315	15.240	34,752	33,312
\$20,000 under \$35,000	3.352	*57	*9.423	- 42,633	39,123	156,041	32,857	85,179	18,048	13,824
\$35,000 under \$40,000.		•	-2,049	221	-23,286	-17,648	20,330	59,692	*11,068	*33,254
\$40,000 under \$45,000	4,46/	-3/1	3.6/0	. 58, 199	720,123	26,814	26,793	142,787	10,389	4,700
\$45,000 under \$50,000		ı	*41	424	12,304	-51.678	*4,486	*21 848 81 187	*7,828	-53 470
\$55,000 under \$60,000			o e.	*10	069.2	*34,829	-9,544	-62,664	13,355	-5,031
\$60,000 under \$75,000. \$75,000 under \$100,000			.539	.48.428	19.824	48,278	15,854	103,560	*13,782	*23,128 13,366
\$100,000 under \$200,000		٠	.923	.22,810	*4,669	*10,511	3,671	22,583	*2,352	*22,388
\$200,000 under \$500.000	155	.284	*41	.9,434	,	•	o (*61	• 70	-27
\$31,000,000 ander \$1,000,000		, ,			. E	· +		000	» œ	õ
Taxable returns, total.	.14.871	*25,352	57,863	-57,722	290,465	842,552	204,744	722,258	208,988	255,391

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

Total						Statutory adjustments	djustments				
Number of Amount Number of Amount Number of Amount returns Number of Am	Size of adjusted gross income	Tc	otal	Primary IR	A payments	Secondary IF	RA payments	Deduction for sel	Deduction for self-employment tax	Payments to a Keogh plan	a Keogh plan
1,10,10,10,10,10,10,10,10,10,10,10,10,10		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,10,10,10,10,10,10,10,10,10,10,10,10,10		(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(99)
42784 23172 1712 1247 1260 1712 1712 1712 1712 1712 1712 1712 171	All returns, Total.	\$21,046	601.705	90,660	142,423	50,812	54,668	344,963	172,700	20,376	102.079
1,1,1,0,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	42.784 43.856 57.950	9,772 23,174 31,557	*1,247 *2,170 *3,716	. 2.905 . 6.187	1091	.3,524	41 502 39 204 44 003	7.688	, ů.	ŵ
13 15 15 15 15 15 15 15	\$20,000 under \$25,000	53,805	79,536	*17,935	*32,563	*4.476	-3,086	26 684	13,494	.735	.2 465
13170 12.86 1.194.39 1.251 1.258 1.9447 1.964 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965 1.965	\$25 000 under \$30 000 \$30 000 under \$35 000	48,257	22,587	29.165	*8	.2,396	*2 687	34 579	6 931	.938	*1 405
13,170	\$3\$ 000 under \$40 000 \$40 000 under \$45,000	42.735	57 156	*16,439	*22,682	*7.487	.9 641 .6 965	17,232	8,925	*4 344	*10 668
15,172 16,53 12 13 14 14 15 15 15 14 14 14	\$45,000 under \$50,000	13,170	12 689	. 643	-1 287	*2,288	*3.032	.7 439	*4,813 15,110	.2.238	•4 774
14,560 51,864 .3,259 .3,948 .3,581 .3,438 .3,581 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61 .2,61	\$55,000 under \$60 000 \$60,000 under \$75 000	15,172	*6.053	.2.884	2.078	*3	.1848	12 602	.4 876 21.943	,358	. 986
106,340 257,805 89,724 141,369 71,122 728 7261	\$75,000 under \$100,000	14,560	51,664	•3 259	.3,948	*3,581	*3 438	9 419	13,639	*3.689	*18 162
106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,340 106,	\$100.000 under \$200.000. \$200.000 under \$500.000	8,819	71,124	.945	*1,762	*238	*261	3,349	11 710	5.762	45,662
106,340 43,900 937 1,1054 2,171 3,524	\$500,000 under \$1,000,000 \$1 000,000 or more	. 6	09.		, ,			, ".	- 26	, ů.	- 34
Income Number of Amount Number of Amount returns (51) (52) (54) (54) (55) (55) (56) (56) (57) (58) (58) (58) (58) (58) (58) (58) (58	Taxable returns, total	414,706	557,805	89,724	141,369	48,641	51,144	254,769	138,301	20.376	102,079
Number of Amount Number of Amount returns Nu	Nontaxable returns, total.	106,340	43,900	466.	1,054	*2,171	*3,524	90,194	34,399	•	•
Number of returns Amount Number of returns Amount Number of returns Amount Number of returns Amount Amount returns Number of returns Amount Amount returns Number of returns Amount Amount Amount returns Amount Amount Amount Number of returns Amount Am						Itemized a	leductions				
Number of returns Amount returns Number of returns Amount returns A	Size of adjusted gross income	Tc	otal	Medical and dental	expenses deduction	Taxes paid	deduction	Interest par	Interest paid deduction	Contributions deduction	s deduction
(51) (52) (53) (54) (55) (55) (55) (57) (57) (57) (57) (57		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount
1,180,392		(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
26.738		1,180,392	13,964,593	184.734	1.176.850	1.163.000	4.065.054	1.010.813	6.269.744	1.014.893	1,403,786
26,738 399,004 21,164 324,962 23,334 36,321 369,396 19,239 187,853 29,513 59,619 550,005 22,241 189,835 56,215 54,338 516,846 18,712 65,369 56,215 10,233 97,1509 18,019 101,47 110,233 10,233 97,1509 18,019 101,47 110,233 10,6413 1,47,324 2,265 101,47 106,413 10,6413 1,47,324 2,265 12,912 94,564 10,642 1,057,891 2,236 10,436 10,437 10,6413 1,47,324 2,236 10,436 10,6413 10,6413 1,47,324 2,238 2,912 94,564 10,6413 1,977,152 2,023 16,6413 11,604 10,6413 1,977,152 9,380 12,363 11,860 10,642 1,977,152 9,380 16,336 19,38 11,20,159 12,570,984 144,332 398,084 1,12,979 3,5		-3 412	- A 0.47	*3 413	2006.	•				α α	***
54,338 516,846 18,712 65,369 54,338 90,129 675,357 21,638 10,147 10,123 110,233 103,737 106,814 23,503 47,705 103,737 106,413 1,47,324 92,85 132,852 106,413 101,962 1,057,891 12,723 101,962 94,564 1,057,891 1,23,742 12,604 158,782 15,604 1,027,334 1,260 118,674 150,761 11,867 1,971,452 980 1,12,363 118,606 11,120,159 12,570,984 144,332 398,084 1,112,979 3,28	\$5,000 under \$10,000 \$10 000 under \$15,000 \$15 000 under \$20,000	26,738 36,321 59,619	399,004 369,396 550,005	21,164 21,164 19,239 22,241	324,962 187,853 189,835	23,334 29,513 56,215	24,834 57,834 83,742	*11 482 13,537 48 885	*34 574 49 152 183,353	*13,952 22,192 40,935	*8.815 32.973 53.984
190,129 675,337 2,1638 59,302 90,129 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,233 110,223 110,223 110,962 106,413 110,962 10,05,396 10,05,396 10,05,396 10,05,396 10,05,396 11,20,159 11,226 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159 11,120,159	\$20,000 under \$25,000	54,338	516.846	18 712	65,369	54,338	98,557	46 090	264,987	50,864	44,004
103.737 1,068,914 23.503 47,705 103.737 106.413 106.413 106.413 106.413 106.413 101.962 106.413 101.962 106.413 101.962 106.413 101.962 106.413 101.962 106.413 101.962 106.413 101.962 106.413 101.962 106.413 101.962 106.413 101.963 101.963 101.963 101.963 101.963 101.963 101.963 101.963 101.963 101.963 101.963 101.963 101.263 101.963 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.263 101.26	\$30,000 under \$35,000	110,233	971,509	27,638	59,302	90 129	187,526	/5 39 / 86 758	318,005	98,118	81 952 118 962
101 962 1,057.891 7.2,238 7.2,912 101,962 94,564 1,025,376 7.3,742 7.4,260 94,564 1,025,376 7.3,742 7.15,604 15,604 15,007 118,647 1,971 52 9.800 7.12,363 118,606 100 7.5,100 7.12,363 118,606 100 7.5,100 7.12,363 118,606 100 7.5,100 7.12,363 118,606 100 7.5,100 7.12,363 118,606 100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5,100 7.5	\$35 000 under \$40,000 \$40 000 under \$45,000	103,737	1,068,914	23,503	47,705	103 737	277 300 267,229	91 545 93 183	461,008	94,785	111 142
78.528	\$45,000 under \$50,000	101 962	1,057,891	*2.238	2,912	101,962	327 664	91 905	524 709	84.879	112 630
150.761 2,082,397 6,661 21,016 150,761 18.647 19.7152 9380 172,363 118.666 10.0. 42,865 985,954 11,026 985,954 144,332 398,084 1,112,979 3	\$55,000 under \$60,000	78,528	1.042,717	-4,439	*15,604	78,528	350 768	70.888	537 427	71.824	70 820
00. 42.865 985.954 1.071 7.512 42.534 4.100.00 1.938 79.065 985.954 144.332 398,084 1,112.979 3.9	\$60,000 under \$75,000 \$75,000 under \$100,000	150,761	2,082,397	.6,661 .9 380	*21,016	150,761	657.934	139,790	1,019,341	142,818	181 416 238 307
1,120,159 12,570,984 144,332 398,084 1,112,979 3,5	\$100,000 under \$200,000.	42.865	985,954	1,071	*7.512	42,534	404,646	39 464	449 123	33,850	82,698
1,120,159 12,570,984 144,332 398,084 1,112,979 3,9	\$500,000 under \$1,000,000 \$1,000,000 or more	159	*11,226		3 , ,	159	*7 814	92.	•4 039 •1 577	159	*394
20000	Taxable returns, total,	1,120,159	12,570,984	144.332	398,084	1,112,979	3,973,965	974,910	6,036,518	974,162	1.367.338
60,234 1,393,610 40,402 778,766 50,022	Nontaxable returns, total	60,234	1,393,610	40,402	778,766	\$0,022	91,089	35,903	233,225	40,731	36.448

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹

Sign of a plane grass comment of the control of the contro	and inguished and continued to the continued of the conti	mples money amo	are the tribotal area	fe legion in a							
Columbic of the first siduation Columbic of Amount Columbic of Amo				Itemized deduc	tionscontinued			Basic st	andard	Additional	standard
1,1,2,5,5 1,1,2,4,7 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,2,5,5 1,1,	Size of adjusted gross income	Casualty or the	off loss deduction	Moving expen	ises deduction	Total miscellane	sous deductions	dedu	ction	deduc	stron
Figure F		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1,134, 1		returns		returns		returns		returns		returns	
1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,250 1,1,		(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)	(70)
1,245 1,250 1,252 1,252 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,522 1,52	All returns, Total	.10,520	-217,347	40,084	150,903	225,103	719,739	3,015,735	14,181,165	682,116	710,790
1,12,13,12 1,13,16,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12 1,13,12	Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000		-6.640	1,235	.5,286	3.726 • 4.839 • 16.127	*3 533 *36.385 *32.450	413,942 495,983 548,477 400,415	1,356,255 2,116,468 2,614,084 1,890,669	42 975 164 101 178.309 117 351	38,983 152,941 195,367 128,249
1.2 570 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2 510 1.2	\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	.3,352	.88.555	2.350 3.352 3.371 6.733	*1,321 *18,005 *11,449 *39,315	19,493 11,638 22,262 14,552	*42.608 *28,573 73.114 *71.755 *33,731	317 486 218 701 176,703 153 874 112 438	1,566,577 1,176,592 940,027 840,972 638,375	62 571 32 550 25 187 12 473 23,601	68.077 38 995 25.305 *12 786 24 857
1,133 1,158 1,158 1,100 1,113 1,158 1,100 1,158 1,100 1,154 1,155 1,100 1,154 1,100 1,155 1,154 1,100 1,155 1,100 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,155 1,15	\$45,000 under \$50,000 \$50,000 under \$65,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	.3,352	.44,041	10,057 3,352 935 73,343 2,892	*15,940 *11,277 *1,170 *9,801 *23,932	*17.885 16.184 *18.904 28.262 30.298	.29 994 52 391 .66 928 114 778 74 080	53 022 51 563 22 572 38 119	304 738 296 763 139 947 222 817 •67 188	.3.371 .3.470 .9.664 .1.948	*3.933 *3.017 *4.856 *10.995
1,4,597 1,66,666 2,330 2,1,1954 2,00,033 654,674 755,300 3,566,950 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 179,322 1	\$100.000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			.1189	10,076	9,609	.3.027	*1410	*953	*1038	*108
1,5922 1,66,666 1,2,350 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1,10,316 1	Taxable returns, total.	.4,597	*50,681	37,734	128,949	205,033	654,275	2,260,434	10,594,215	502,724	525,100
d gross income Takeble Total Child care credit Child care credit Child care credit Child care credit Chedit cut the elderly or disabled Fronting in the credit Number of returns Number of returns Amount returns	Nontaxable returns, total	-5,922	.166,666	*2,350	*21,954	20,070	65,464	755,300	3,586,950	179,392	185,690
Number of Amount Number		Тах	able				Tax ci	redits			
Number of letures Amount Intumes 3 497,179 (71) (72) (73) (74) (75) (77) (78) (79) 0000 299,560 562,68 573,660 66.285 1,1322 2.2432 1,134 1,6639 1,344 1,1469 4,6849 1,4669 1,14699 1,666 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14699 1,14	Size of adjusted gross income	10UI	ome	To	otal	Child ca	re credit	Credit for the elc	terly or disabled	Foreign t	ax credit
(71) (72) (73) (74) (75) (75) (75) (76) (77) (78) (79) (79) (79) (79) (71) (78) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (79) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) (70) <th< td=""><td></td><td>Number of returns</td><td>Amount</td><td>Number of returns</td><td>Amount</td><td>Number of returns</td><td>Amount</td><td>Number of returns</td><td>Amount</td><td>Number of returns</td><td>Amount</td></th<>		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
114 809 66 288 137,217 224,329 114,809 4,556 4,556 114 809 66 288 1,332 1,332 1,2480 1,8350 1,935 1,1325 1,1326 1,935 1,1325 1,1326 1,1325 1,1325 1,1326 1,1325 1,1326 1,1326 1,1325 1,1326 1,1326 1,1325 1,1326 1,1325 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326 1,1326		(71)	(72)	(73)	(74)	(75)	(97)	(77)	(78)	(62)	(80)
114.809 66.286	All returns, Total	3,497,179	70,351,165	384,230	137,217	224,329	81,871	18,596	*4,348	4,556	195
368,420 4469,956 62,177 17,121 25,064 77187 13404 11266 286,828 5,061,413 23,058 9,655 72,905 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560 9,560	Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15 000 under \$20,000	114,809 289,866 452,662 439,849	66,268 573,660 2,141,297 3 793,791	*8,053 60,371 60,715	*1,332 18,320 29,582	.2.480 .8,044	.134	.4 649 .8 053 .2 490	.892 .1.935	-1761	
254,269 6,084,168 26,706 10,635 25,714 10,625 25,707 10,635 25,714 10,635 25,714 10,635 26,707 11,172 2,707 11,172 2,707 11,133 992 146,127 5,990,865 17,124 16,528 17,124 16,528 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,125 17,124 17,124 17,125 17,124 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 17,125 <td>\$20 000 under \$25,000 \$25 000 under \$30,000</td> <td>368.420</td> <td>4,469,956 5,061,413 6,800,764</td> <td>.23,058</td> <td>17,121 *9,665</td> <td>.25,064 .22,905</td> <td>°7 187 °9.560 808 8</td> <td>*3 404</td> <td>•1 266</td> <td></td> <td></td>	\$20 000 under \$25,000 \$25 000 under \$30,000	368.420	4,469,956 5,061,413 6,800,764	.23,058	17,121 *9,665	.25,064 .22,905	°7 187 °9.560 808 8	*3 404	•1 266		
154 983 5,016,322 30,212 11,529 30,171 11,333 6,172 11,333 6,172 11,529 11,124 11,529 11,7124 12,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,124 16,928 17,125 17,552 17,552 17,552 17,552 17,552 17,552 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,553 17,554 17,554 17,556 17,556 17,556 17,556 17,556 17,556 17,556 17,5	\$35,000 under \$40,000 \$40,000 under \$45,000	254,259 214,384	6.084,168 6.189,165	26.706	10,635	25 714	10,625			.992	.10
50 44,275 4350.521 *642 *38 *2.892 *1.388 *1.388 *820 50 2,091 *33.714 *642 *38 *38 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *642 *643 *643 *643 *644 *644 *644 *644 *644 *644 *644 *644 *644 *644 *644 *644	\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	154,983 146,127 101,101 188,881 129,522	5.016,322 5.390,865 3,880,427 8,906,204 7.966,780	30.212 *17.124 *4.468 23.857 15.034	11,529 6,928 2,552 11,553 4,525	30,171 *17,124 *4,468 23,857 *14,228	11,333 6,928 2,552 11,553			. 331	ņ
3,380,593 70,080,359 272,631 96,149 204,478 72,791 13,947 3,455 4,556 116,586 270,806 111,600 41,067 19,850 19,080 4,649 19,082 1	\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1,000.000 \$1,000.000 or more	44.275 2.091 159	4 350 521 533 714 •77,815	.642	919.	2.892	*1,388			. 642	. 38 88
116,586 270,806 111,600 41,067 *19,850 *9,080 *4,649	Taxable returns, total	3,380,593	70,080,359	272,631	96,149	204,478	72,791	*13,947	*3,455	4.556	195
	Nontaxable returns, total	116,586	270,806	111,600	41,067	*19,850	080'6.	.4.649	.892		

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

	Income tax	Income tax after credits	Alternative	Alternative minimum tax	Total earned	Total earned income credit	Total income tax	ome tax	Tax liability	ability
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)
All returns, Total,	3,380,593	12,054,236	*911	*1,802	368,381	360,829	3,380,593	12,056,037	3,455,055	12,425,301
Under 55 000	109 823	10,165		,	70.331	32,943	109,823	10,165	139,550	20,360
\$5,000 under \$10,000	281.813	84,776	,	,	63,253	88,828	281,813	84.776	296,787	104,803
\$10,000 under \$15,000	400,344	303,042			124,397	173,564	400,344	303,042	414.838	333,984
\$15,000 under \$20,000	402,586	539 918	,	,	69,771	57,603	402,586	539,918	415.279	565,944
\$20 000 under \$25,000	360,376	653,734			40.629	7,891	360 376	653,734	360,376	685 542
\$25,000 under \$30,000	308,828	754,068	,	,	,	,	308,828	754,068	308.831	7/3 194
930,000 under 933,000	263,364	903,027		•	,	,	263,364	903,027	263,364	919,020
S40 000 under 545,000	214 384	1.013.870	, ,	, ,	, ,	, ,	214 384	1.013.870	214.384	1.030.178
5.45, 000 Junder \$50,000	154 983	805 626					154 983	805 626	154 983	818 870
550,000 under \$55,000	146,127	889 298			,		146,127	889,298	146,127	923 498
\$55,000 under \$60,000.	101,101	633,695			,	٠	101 101	633,695	101,101	647,360
560,000 under 575,000	186,310	1,650,228	ů,	φ. (r)		,	186,310	1,650,231	188,881	1,699,996
575,000 under \$100,000	129,522	1,605,971	166	*150			129,522	1,606,122	129,522	1,638,172
5100,000 under \$200,000	44 275	1,027,840	*327	10	,	,	44,275	1,027,850	44,275	1.055,902
\$200,000 under \$500,000.	2.091	163 678	367	1,033	,	•	2.091	164,711	2,091	171,933
\$300,000 under \$1,000,000	80. 80.	17.046	40	525	,	,	601	.17 32B	80.	17 381
2000,000,000	07	070.7-	0	207	,		0 7	070'11	07	100'71
Taxable returns, total	3,380,593	12,054,236	-911	1,802	51,787	16,149	3,380,593	12,056,037	3,380,593	12,385,799
Nontaxable returns, total					316,595	344,680		•	74,462	39,502
			Тах ра	Tax payments			Overpa	Overpayment	Tz	Tax
Size of adjusted gross income	T	Total	Taxw	Tax withheld	Estimated ta	Estimated tax payments	refunded	papu	dı	que
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(91)	(95)	(63)	(94)	(98)	(96)	(97)	(98)	(66)	(100)
All returns, Total	3,931,508	14,144,240	3,765,889	13,140,770	364,113	963,875	3,003,538	2,698,190	1,055,657	734,602
Under 55.000.	311,569	57,879	304,562	52,786	*6,169	*4,535	315,975	78,451	999'99	14,144
\$5,000 under \$10,000	428.150	239,567	393,963	206,529	49,051	33,038	411,466	232,028	68,654	21,285
\$10,000 under \$15,000	540,486	542,381	480,144	448,789 654 800	73,601	92,909	314 760	379,214	106,275	27,892 42,893
7000 0000 0000 0000 0000 0000 0000 000	200,000	112,111	401, 101 0 101	740 048	45,013	00.040	014,100	17E 274	2000	1 6000
\$25 000 under \$30 000	308,831	806,821 925,407	351,653	859.819	75,984	58,529	227,838	179.578	76.236	28,488
530,000 under \$35,000	286,929	1,093,028	283,191	1,058,121	21,030	34,765	192,797	213,010	88,459	45,256
535,000 under \$40,000	257,611	1 164,109	256,486	1,132,214	14,411	31,827	176,518	213,084	81,093	42.818
\$40,000 under \$45,000	214.384	1 157 450	211,430	1,071,302	21,954	85,956	145,511	154.413	59,035	33,412
\$45,000 under \$50,000	154,983	950,557	154,983	948,062	*1,436	*2,470	123,115	153,808	31,546	22,395
555,000 under \$60,000	101.101	728.368	101.098	935.209	14,072	15.484	100,638	133,681	32,331	23,342
\$60,000 under \$75,000	188,881	1,788,538	186,280	1,665,754	25,026	122.744	104 461	203,693	83,640	117,517
\$75,000 under \$100,000	128,834	1,689,436	127,784	1,627,602	9,030	58,063	82.287	172,425	46,915	121,698
\$100,000 under \$200,000	44,128	1,068,738	41,810	915,678	6,687	131,046	19.892	78,101	22,344	69,805
\$200,000 under \$500,000	2,048	161,252	1,194	76,664	1,722	81,244	.542	4,547	1,550	19,976
5500,000 under 51,000,000 51,000,000 or more	159	-13 728	921	*5.426	6%	-1,600	6/.	1,826	.25	*4.185
Taxable returns, total	3.287,310	13.829.457	3.160.331	12.868.869	327.595	923,436	2.331.731	2,127,279	1,008,780	717,856
Nontavable returns and	644 400	24.702	205 557	274 003	25 A D	40.428	274 808	570 010	46 877	16 746
Nontakable letuilis, total	044,130	207,410	100,000	706'177	00'00	40,40	0.00'1 /0	0.6,070	10,01	0.740

[•] Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

^{*} Form 1040PC returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e., Form 1040, 1040A, and 1040EZ) ** Data combined to avoid disclosure of information for specific taxpayers

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income	, -											
		omonda anono	4		7		7					
	returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	32,821,464	2,241,086,674	28,971,865	1,666,282,174	27,750,362	71,889,632	2,878,614	36,309,415	12,595,690	54,650,135	15,633,613	10,524,649
Under \$5 000	171,121	445,533	53,111	515.032	151,470	236,632	8,650	238,732	67.127	78.128	27.544	15 578
\$5,000 under \$10,000	610,522	4,879,022	229,643	1,895,887	466,277	1,185,267	34,182	159,286	208,198	458,412	132,545	60,870
\$10,000 under \$15,000 \$15,000 under \$20,000	913,416 1,391,376	11,616,702	984,858	5,020,363	6/5,435	1,630,388	71,496	322,875 588,729	282,369 373,743	756,582	219,950	59,351
\$20 000 under \$25,000	1,580,166	35,707,531	1,267,608	25,235,320	1,159,685	1.545.546	90,549	843.874	385.318	1,049,470	600.324	225 916
\$25,000 under \$30,000	1,981,701	54,469,637	1,739,854	43,000,402	1,466,153	1,531,368	86,832	567,933	460,201	927,909	889,523	334 199
\$30,000 under \$35,000	2,165,561	70,457,934	1,943,401	57,694,389	1,679,760	2,092,311	102,111	634.887	633,706	1,162,416	1,060,771	445,178
\$35,000 under \$40,000	2,373,122	89,038,763	2,157,963	73,926,198	1,895,234	2,556,760	153,151	1.165,025	680,301	1,417,420	1,149,946	477,313
\$40,000 under \$45,000	2,530,169	10/,081,064	2,308,213	91,888,790	2,046,991	2,199,946	144, 122	933,280	16/'/6/	1,403,303	1,315,892	880'056
\$45,000 under \$50,000	2,421,399	115,001,763	2,253,884	98,082,804	2,016,036	2,602,827	125,139	1,036,891	725,765	1,679,058	1,233,268	504 121
\$50,000 under \$55,000	2,227,905	965,501,711	2,051,959	98,035,079	1,868,381	2,134,916	160,780	700,739	601 415	1,552,549	1,172,848	534 925
\$55,000 under \$60,000	7,040,097	300 613 580	1,920,017	75 642 374	1,747,173	6.103,013	337 087	7 701 686	1 030 021	1,333,003	751,974	1 AAR ADR
\$75,000 under \$100,000	3,751,463	320,664,953	3,525,949	267,882,059	3,509,743	7,198,985	387,834	3,405,513	1,897,906	5,374,049	1,915,215	1,245,666
	040 0	A A C A A O C O C	2 600 000 0	270.040.082	0 0 0 0 0	14 700 000	400	0 0 0 0 0 0	A C C C C C C	10 224 225	4 442 220	1 600 100
\$100,000 under \$200,000	751 123	217 200 741	2,655,554	131 549 098	737 507	9 301 343	279.023	6,640,930	601 312	8 537 850	375,036	1 068 923
\$500 000 under \$1 000 000	130 118	87 115 068	109 687	44 702 039	129 217	4 772 274	70.094	3 098 178	114 766	4 013 044	70.938	447 540
\$1 000 000 or more	62,392	163 049 402	53.312	53 988 455	62.231	11 059 801	40.265	5 277 801	57 609	9 431 997	36 787	819 726
Taxable returns, total	30,886,816	2,209,986,175	27,937,587	1,649,205,698	26,247,220	67,256,439	2,746,046	34,410,030	11,980,357	52,207,110	15,070,798	10,181,102
Nontaxable returns, total	1,934,648	31,100,500	1,034,279	17,076,476	1,503,143	4,633,192	132,568	1,899,385	615,333	2,443,024	562,815	343,546
Size of adjusted	Alimony	Alimony	Business or net income	r profession e less loss	Sales of ca net gain	Sales of capital assets net gain less loss	Sales of property oth than capital assets	Sales of property other than capital assets	Taxat	Taxable IRA distributions	Pensions and annuities in AGI	ns and s in AGI
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.	188,483	2,772,452	7,095,643	113,807,395	9,911,828	111,262,522	917,686	-1,241,556	1,589,461	14,902,888	5,777,119	82,678,670
000			53 171	98 458	66 A03	0 th	0 838	71 516	15 211	30 724	23 500	139 048
SS 000 under \$10 000	12 454	75 591	175 692	854 748	193.826	188 764	15.987	-53 221	44 534	174 369	169 067	902,497
\$10,000 under \$15,000	14,791	100,856	255,776	1,489,875	237,810	503,717	27,624	-73,163	72,368	258,762	278 702	2,121,844
\$15,000 under \$20,000	17,274	156,805	369,726	2,472,960	330,738	486,431	33,887	4.691	79,830	359,471	357 153	3,170,055
\$20,000 under \$25,000	13,464	136,759	392,264	3,096,786	346,190	594,325	30,400	38,655	73,325	336,889	328,746	3,952,875
\$25,000 under \$30,000	30.267	50,843	432,822	3,397,629	352,082	264,483	28,623	208.08-	82,970	584 331	303.678	3,663,673
630,000 under 630,000.	16.490	103 408	440,320	2,040,230	440,040	1 063 315	40.723	116 100	117.388	712.23	389,590	4 930 537
\$40,000 under \$45,000	12,244	249,947	466,061	2,820,641	531,164	1,076,856	61,481	-69,272	110.220	667,911	396,850	5,173,345
\$45 000 under \$50 000	15 735	204 379	477 152	4 250 711	495 594	1 211 174	46 247	-114 778	106 789	768 650	367 154	4.353.978
\$50,000 under \$55,000	*4,111	*130,307	413,865	3,369,927	548,117	1,207,247	28,117	20,312	118,860	1,306,922	399 741	6,842,721
\$55,000 under \$60,000.	*7,688	*97.848	382,363	4,173,546	501,309	1,162,133	33,376	-101,748	107,118	844 334	362,419	4,183 269
\$60,000 under \$75,000	12,872	334,213	955,667	11,238,014	1,461,507	4.179,167	79,772	-152,112	182.624	1,238,994	781,619	11 794,845
\$75,000 under \$100,000	10,138	383,499	789.518	14,780,535	1,473,134	6,733,189	119,503	47,965	1//,668	2,392,691	588,028	10,331,606
\$100,000 under \$200,000	7,839	316,948	796,538	30,520,519	1,676,799	17,477,445	178,832	-82,009	147,910	2,793,139	546,812	11,977 126
\$200,000 under \$500,000.	1,340	87,754	220,042	16,885,039	5/8,044	18,202,735	101,968	-68,305	43.268	7,278,960	122,614	3,724,617
\$300,000 under \$1,000,000	2 8	10.600	17 DOR	3 820 083	58 21 A	11,339,700	10.778	150 101	2,766	190,595	10.092	605 798
Taxable returns total	165 003	2 603 022	6.426.898	109 178 678	9 354 885	109.051.523	843.984	-893.850	1 481 030	14 249 983	5.315.405	79.562.212
Nontaxable returns, total	23,480	169,430	668.745	4 628 716	556 942	040,000	70,07	24,000	0000	0 0 0	1 7 7	2 4 4 5 4 50

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

C25 C26 C27 C289.959 C27 C26 C27 C288.959 C27 C26 C27 C288.959 C27 C26 C27 C288.959 C27 C26 C27 C288.959 C27 C26 C27 C28.959 C27 C26 C27 C28.956 C27 C26 C27 C27.62 C28.96 C27 C26 C27 C27.62 C28.96 C27 C26 C27 C27.62 C27 C26 C27 C26 C27 C27.62 C27 C26 C27 C26 C27 C27.62 C27 C26 C27 C26 C27 C26 C27 C27.62 C27 C26 C27 C27 C26 C27 C27 C27 C26 C27 C27 C26 C27 C26 C27 C27 C26 C27 C26 C27 C27 C27 C26 C27 C27 C27 C27 C27 C27 C27 C27	(28) 21,994.598 325.681 409.467 556.381 671.309 831.1129.925 11.109.925 11.109.564 11.108.443 11.082.539 2.933.611 2.920.706 3.309.309 1437.158 6.605.444 512.777	Aumber of returns (29) 211,665 4,032 3,923 11,485 8,234 5,831 12,368 12,324 14,690 18,786 7,867 8,152 10,374 21,932 30,800 28,435	(30) 1,400,841 -6,719 -14,318 2,9,572 36,888 73,720 -4,748 52,031 91,024 83,585 75,883 98,620 5,011 173,853	Number of returns (31) 3,657,194 24,773 46,902 78,372 94,897 125,299 119,386 146,700 134,428 1151,940 177,472 425,883 484,729 784,877 403,155 93,009 50,818	Amount (32) (32) (32) (32) (32) (32) (34) (35) (34) (35) (35) (35) (35) (35) (35) (35) (35	(33) (279,485 (33) (279,485 (33) (33) (33) (33) (3,529 (3,720 (3,73) (3,73) (3,73) (4,48) (6,422 (28,310 (3,757 (57,949 (30,966 (9,100) (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966 (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,966) (10,	Amount (34) (34) (34) (3,790) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549) (10,549)	Number of returns (35) (35) (35) (35) (35) (35) (35) (35)	Amount (36)
2,889,959 2,321,477 2,889,959 14,288 68,366 14,288 68,366 115,702 123,762 126,786 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 14,818 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378 11,1378	(28) 21,994,598 325,681 409,467 556,381 671,309 831,101 903,648 11,129,925 11,092,564 11,082,564 11,082,564 11,082,564 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,664 11,082,717 11,717	(29) 21,665 4,032 3,923 11,485 12,968 12,968 12,324 14,690 18,786 7,867 19,322 30,800 28,435 9,359	1,400,841 -6,719 -14,318 29,572 36,888 73,720 -4,748 5,2031 91,024 83,585 75,883 98,620 5,011 173,883	3,657,194 24,773 46,902 78,372 94,897 125,299 119,386 119,386 114,428 181,647 151,940 177,472 177,472 177,472 177,472 181,883 484,77 484,877 484,877 484,877 484,877 484,877 484,877 484,877	(32) 97,018,486 -155,971 -503,033 -77,866 -192,078 -90,601 188,775 345,345 97,018,486 97,018,20 4,289,287 17,829,270 23,073 17,829,270 23,073 23,033 17,829,270 23,073 23,033 17,829,270 23,073 23,033 17,829,270 23,033 17,829,270 23,033 17,829,270 23,033 17,829,270 23,033 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839 17,839	(33) 1,252 4,306 5,925 9,170 8,529 8,578 17,885 17,885 13,033 8,705 10,448 6,422 28,310 37,757 57,949 30,966 9,100	(34) 3,724,383 • 2,737 7,901 10,549 4,228 23,884 23,886 94,022 94,024 29,265 12,042 29,268 115,44	656.580 5,094 20,086 27,597 27,154 46,492 23,940	(36)
2,889,959 29,321,477 3,345,464 68,366 114,28 60,717 68,364 115,702 486,968 115,702 123,762 142,642 115,902 142,905 142,905 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,819 144,818 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144,819 144	21,994,598 325,681 409,467 556,381 671,309 831,101 903,648 1,109,899 923,635 1,092,564 1,062,564 1,063,539 2,939,611 2,920,706 3,309,309 1,437,158 6,512,777 19,842,142	21,665 1,032 1,032 1,1485 1,1485 1,1485 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486 1,1486	1,400,841 -6,719 -14,318 -29,572 -36,888 73,700 -4,748 5,001 91,024 83,585 75,883 98,620 5,011 17,5,833 175,883 98,620 5,011	3,657,194 24,773 46,902 7,8372 94,897 125,299 119,386 119,386 134,428 181,647 177,472 177,472 177,472 177,472 174,877 403,155 93,009 53,009	97,018,486 -15.971 -50.3 033 -7.2 036 -192,078 -90.601 188,775 345,342 64,803 504,678 458,326 973,720 478,501 2,763,229 4,289,287 17,829,270 23,076,339 17,829,270	279,485 4 306 5 925 9,170 8,529 8,529 17,885 11,033 8,705 10,448 6,422 2,8,310 37,757 57,949 90,965 9 100	3,724,383 7,901 7,901 10,248 23,886 94,022 96,042 29,265 12,042 29,265 12,042 12,042 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 13,043 14,043 14,043 15,043 16,043 16,044 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,043 16,04	5,094 5,094 20,086 27,597 27,154 46,492 23,940	
14.288 60,717 37,464 68.366 104,820 104,820 112,702 486,968 115,907 112,702 486,968 115,907 112,702 486,968 115,907 142,789 770,263 191,325 155,822 683,348 177,908 144,818 165,824 218,327 144,818 165,834 203,577 174,819 175,834 203,577 174,819 175,834 203,577 174,819 2,65,830 132,732 341,969 2,473,330 29,852 224,373 17,200 3,108,689 22,65,808 339 226,609 111,278 701,995 11,200 51,038 223,313 673,918 673,918 673,918 223,313 673,918 673,918 673,918 673,918 673,918 673,918 684,911 11,0214 3395 10,1680 349,569 349,569 101,680 101,680 349,569 349,569 101,680 349,569 349,569 349,569 101,680 349,569 349,569 101,680 349,569 349,569 101,680 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,569 349,56	325.681 409.487 556.381 671.309 831.101 903.648 1,729.925 1,109.925 1,109.564 1,109.564 1,108.339 2,309.361 2,903.611 2,920.706 3,309.309 1,437.158 605.444 512.777	7, 032 1, 3923 1, 3923 1, 3923 1, 3923 1, 3923 1, 3924 1, 3924 1, 3924 1, 374 1, 374 1	. 6.719 . 14.318 29.572 36.888 73.720 4 748 52.031 91.024 83.585 75.883 98.620 5.011 173.883	24,773 46,902 78,372 94,897 119,386 114,6700 134,428 181,647 177,472 177,472 425,883 484,729 784,877 403,155 93,009 53,008	-155.971 -702.033 -712.078 -90.601 188.775 345.342 64.803 504.678 458.326 973.720 458.326 973.720 428.201 17.829.287 17.829.287 17.829.287 17.829.287 17.829.287 17.839.339 13.393.478	1.252 4.306 5.925 5.925 6.729 8.529 17.885 11.885 11.885 10.448 6.422 28.310 37.757 57.949 90.966 9.100	2.2.737 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.901 7.90	5,094 20,086 27,597 27,154 46,492 23,940	-2,758,054
104.826 325.941 58.719 104.820 486.986 115.702 123.762 550.427 149.642 126.786 704.267 155.920 144.818 144.818 177.988 144.818 165.824 218.327 155.825 683.348 177.988 144.818 175.834 203.577 155.824 2169.534 437.028 341.969 2.996.470 3.108.689 2.44.973 2.996.470 3.108.689 2.44.973 2.996.470 3.108.689 2.44.973 2.996.470 3.108.689 2.44.973 2.996.470 3.108.689 2.44.973 2.996.470 3.108.689 2.399.439 2.473.339 117.20 51.032 51.032 226.609 111.278 189.773 701.995 119.78 67.3018 67.3018 2.239.459 664.991 110.214 3.301 101.680 349.559 349.559	403.467 5.65381 671.309 831.101 903.648 1.129.925 1.1092.564 1.1082.564 1.1082.564 1.1082.564 1.1082.564 1.1082.564 1.1082.564 1.1082.564 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.1082.664 1.108	13 923 14 85 17 867 17 867 18 152 19 19 22 19 19 22 21 932 30,800 28 435 9 359	29,572 29,572 36,888 73,720 4 748 52,031 91,024 83,655 75,833 98,620 5,011 17,348	78,972 94,897 125,299 119,386 134,428 151,647 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 17,472 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,183 18,18	-503.033 -77,866 -192.078 -90.078 -90.078 345.342 64.803 504.678 428.287 4,289.287 17.829.270 23,075 13.393.478	6 4 306 5 925 5 925 6 9 170 8 5 29 8 5 29 8 5 78 8 17 88 5 10 448 6 422 8 310 3 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7	7 901 1 0.249 23.886 23.886 94.022 46.022 29.265 29.265 12.042 13.419 13.5419	20,086 27,597 27,154 46,492 23,940	-27,700
112.702 484.849 1830.802 1123.762 550.427 149,642 126.786 770.4267 165,920 142.905 710.263 1715.920 144.818 861.334 177.908 144.818 861.334 203.577 171371 1155,594 218.327 156.654 2169,590 130.541 246.023 5.776.972 458.524 244.989 2.473.333 2.9.852 224.373 1.94.7776 236.957 111.276 704.989 2.473.333 2.266.699 111.276 704.989 2.36.390 130.8689 111.276 704.989 1719.382 2.273.313 180.722 2.23.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.313 67.898 223.314 66.8931 110.214 3.395 101.888 339 349.563 349.563	831,101 831,101 831,101 903,648 1,109,925 1,109,925 1,082,563 1,082,539 2,939,617 1,082,539 2,939,617 1,082,539 2,939,617 1,082,618 1,082,717 1,942,142	1,1483 5,831 12,968 14,690 18,786 7,867 10,374 21,932 30,800 28,435 9,359	29,572 73,720 74,720 -4,748 52,031 91,024 87,5,853 98,620 5,011 17,5853	78.37.2 94.897 125.299 119.386 119.386 134.428 151.940 177.472 177.472 177.472 48.4.877 48.4.877 40.3.155 93.009 50.018	-77,886 -92,078 -90,001 188,775 345,345 64,803 504,678 428,326 973,720 436,601 2,763,229 4,289,287 17,829,287 17,829,287	9,925 9,170 8,529 8,529 17,885 13,033 8,705 10,448 6,422 2,8,310 37,757 57,949 90,966 9100	10,549 4,228 23,841 23,886 94,022 46,044 10,042 12,042 12,042 13,042 13,043 13,043 13,043	27.597 27.154 46.492 23.940	-52,286
123.762 550.427 149,642 126.764 147,691 142,7691 142,905 142,905 142,905 142,905 142,905 142,905 142,905 142,801 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,818 144,8	831,101 903,648 1,129,925 1,109,899 923,635 1,092,564 1,168,443 1,062,539 2,939,611 2,920,706 3,309,309 1,437,158 605,444 512,777	5,831 12,968 14,690 18,786 7,867 10,374 21,932 30,800 28,435 9,359	73.720 -4.748 52.031 91.024 83.685 75.883 98.620 5.011 17.348	125.29 119.386 146.700 134.428 181.647 151.940 177.472 425.883 484.729 784.877 403.155 93.009 50.018	-90,601 188,775 345,342 64,803 504,678 458,226 973,720 4,289,287 17,829,287 17,829,270 23,075 13,393,478	8,529 8,529 17,885 11,083 10,448 6,422 2,8,310 37,757 57,949 90,965 9100	23.886 23.886 94.022 46.044 29.265 12.042 29.228 41.654 135.419	46,492	-215,668
1.06.786 704.267 165.927 142.905 142.905 710.293 213.545 144.818 155.852 683.348 177.908 144.818 155.852 683.348 203.577 17.908 246.654 216.594 218.327 146.654 216.594 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.327 218.328 2.996.470 3.108.689 2.24.373 2.996.470 3.108.689 2.24.373 2.26.609 111.276 223.313 2.26.609 223.348 22.33.34 2.36.328 2.36.4392 2.33.34 2.36.328 2.36.4392 2.33.34 2.36.328 2.36.4392 2.33.34 2.32.348 66.49.31 11.276 215.466 664.931 11.0.50.108 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.378 2.32.37	903,648 1129,925 1109,899 923,635 11082,564 1198,443 1198,443 1198,443 12,920,706 1437,158 605,444 512,777 19,842,142	12.968 12.324 14.690 18.162 10.374 21.932 30.800 28.435 9.359	-4.7.2.3 -4.7.2.3 -4.7.2.4.3 -7.0.2.4 -7.5.853 -7.5.853 -7.5.853 -7.5.853 -7.5.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -7.7.853 -	149,386 146,700 134,428 181,647 177,472 425,883 484,729 784,877 403,155 93,009 50,018	188.775 345.345 64.803 504.678 458.326 973.720 436.601 2.763.229 4.289.287 17.829.270 23,073.839 13.393.478	8,528 15,498 17,885 17,885 10,448 6,422 28,310 37,757 57,949 90,966 9100	23.041 23.086 94.022 46.044 29.265 12.042 29.228 41.654 135.419	23,940	2000
142,905 142,905 147,891 144,818 144,818 144,818 144,818 144,814 145,654 144,814 145,654 144,814 145,654 144,814 145,654 144,814 145,654 144,814 145,654 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,814 144,81	1,129,925 1,109,899 922,635 1,082,564 1,108,539 1,063,539 2,993,611 2,920,706 3,309,309 1,437,158 605,444 512,777	12,324 14,890 18,786 10,374 21,932 30,800 28,435 9,359	52,031 91,024 83,585 *75,853 98,620 5,011 173,853	146,700 134,428 181,647 151,940 177,472 484,772 484,772 403,155 93,009 50,018	345.342 64.803 504.678 458.226 973.720 4.289.287 17.829.270 23,070 23,070 13.393.478	15 493 17,885 19,033 8,705 10,448 6,422 28,310 37,757 57,949 30,965 9 100	94,022 46,044 29,265 12,042 29,228 41,654 135,419	24.004	-260,620
147,691 799,133 191,335 15,882 177,908 144,881 155,854 203,577 171,371 1,155,584 203,577 171,371 20,682 20,6767 346,623 206,767 346,623 206,767 346,623 206,767 346,623 206,767 346,623 20,855 20,855 20,957 224,373 22,864,70 3,108,689 224,373 17,20 224,373 226,609 111,278 223,313 111,278 223,313 226,609 111,278 223,313 111,278 223,313 111,278 223,313 111,278 223,313 111,278 223,313 111,278 223,313 111,278 223,313 111,278 223,313 111,278 223,313 11,050,108 215,466 664,931 11,10,214 336,510 100,680 349,563 100,491 100,491 11,02,14 3212,890 100,491 11,02,14 3212,890 100,491 11,02,14 3212,890 100,491 110,214 3212,890 100,491 110,214 3212,890 100,491 110,214 3212,890 100,491 110,214 3212,890 100,491 110,214 324,595	1,109,899 923,635 1,082,564 1,108,443 1,082,531 1,082,531 1,082,531 2,993,611 2,920,706 3,339,339 1,437,158 605,444 512,777 19,842,142	18,786 18,786 17,786 10,374 21,932 30,800 28,435 9,359	91,024 83,585 *75,853 98,620 5,011 173,853	134,428 151,647 157,472 177,472 425,883 484,772 403,155 93,009 50,818	64,803 504,678 458,326 973,220 436,601 2,763,229 4,289,287 17,829,270 23,073,339 13,393,478	17,885 13,033 8,705 10,448 6,422 28,310 37,757 57,949 30,965 9,100	46,044 29,265 12,042 29,228 41,654 135,419	DD: CG	-36,727
155,852 683,348 177,908 144,813 177,908 144,813 177,908 144,813 177,908 144,813 177,908 144,813 177,908 144,969 2,473,333 29,852 40,333 29,855 20,470 3,108,689 2,24,373 226,609 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,278 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,274 111,2	23.635 1.002.564 1.108.443 1.003.539 1.003.539 2.993.611 2.920.706 3.309.309 1.437.158 6.55.444 5.12.777 19.842.142	18,786 *7,867 8,152 10,374 21,932 30,800 28,435 9,359	83,585 *75,853 98,620 5,011 173,853 201,214	181,647 151,940 172,940 132,907 425,883 484,729 7784,877 403,155 93,009 5,0018	504,678 458,326 973,720 436,601 2,763,229 4,289,287 17,829,287 17,829,297 13,393,476	13,033 8,705 10,448 6,422 28,310 37,757 57,949 30,965 9100	29 265 12.042 29 228 41,654 135 419	42,251	-347,455
144.818 861.334 203.577 17155.594 218.327 246.654 246.023 266.767 246.655 246.023 241.969 244.023 244.969 244.337 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468 25.468	1,092,564 1,108,443 1,068,539 2,993,611 2,920,706 3,309,309 1,437,158 6,605,444 512,777 19,842,142	7,867 8,152 10,374 21,932 30,800 28,435 9,359	75,853 98,620 5,011 173,853 201,214	151,940 177,472 132,907 425,883 484,729 784,877 403,155 93,009 50,818	458,326 973,720 436,601 2,763,229 4,289,287 17,829,270 23,075,839	8,705 10,448 6,422 28,310 37,757 57,949 30,965 9,100	12.042 29.228 41.654 135.419	54,673	-189 297
155,594 218,327 156,594 218,327 266,767 346,654 2169,530 437,025 341,969 2.622,18 451,008 446,023 5.776,972 458,624 0.00 449,989 2.473,333 2.966,390 130,541 0.00 44,989 2.473,733 2.966,390 15.895 2.473,776 2.24,373 15.895 2.24,373 1.347,776 2.36,957 1.347,776 2.36,957 1.1720 2.808,339 2.1720 5.1032 2.26,699 111,276 110,276 110,214 5.22,313 2.22,313 6.73,108 6.64,931 1.10,214 5.25,318 6.64,931 1.10,214 5.25,318 6.101,680 3.49,569 1.10,214 5.36,148 6.11,1214 5.36,148 6.11,1214 5.36,148 6.11,1214 5.36,148 6.11,1214 5.36,148 6.11,1214 5.36,148 6.11,1214 5.36,148 6.11,1214 5.36,148 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.11,1214 6.	1 198 443 1,093 539 2,993,611 2,920,706 3,309,309 1,433,158 605 444 512,777 19,842,142	8 152 10 374 21,932 30,800 28,435 9,359	98,620 5.011 173,853 201,214	177.472 132.907 425.883 484.729 784.877 403.155 93.009 50.818	973,720 436,601 2,763,229 4,289,287 17,829,270 23,075,839	10,448 6,422 28,310 37,757 57,949 30,965 9 100	29 228 41,654 135 419	32 178	-86 863
154.654 2 854.023 206,787 346,654 2 269,530 346,023 5 776 972 213,630 5,656,390 213,630 5,656,390 22,468 296,470 3,108,689 2265,586 27,973,700 3,108,689 224,373 1,347,776 226,699 111,278 Amount Number of returns (37) (38) 711,220 51,032 226,609 111,278 443,397 111,278 443,397 111,278 746,504 229,459 523,138 272,675 1,050,108 215,466 664,931 110,1680 349,563 10,1680 349,563	1,063,539 2,993,611 2,920,706 3,309,309 1,437,158 605,444 512,777 19,842,142	10,374 21,932 30,800 28,435 9,359	5,011 173,853 201,214	132.907 425,883 484,729 784,877 403,155 93,009 50,818	436,601 2,763,229 4,289,287 17,829,270 23,075,839 13,393,476	6,422 28,310 37,757 57,949 30,965 9 100	135 419	38,602	-155,132
346,654 2 169,530 437,025 346,652 5 776 972 451,008 44,989 2,473,333 29,855 25,468 2,296,470 3,108,689 2,24,373 1,347,776 226,695 111278 43,397 111278 43,397 111278 43,397 111278 43,397 111278 43,397 111278 746,504 239,459 664,931 110,214 231,486 664,931 110,214 231,800 10,1,680 349,563	2,993,611 2,920,706 3,309,309 1,437,158 605,444 512,777 19,842,142	21,932 30,800 28,435 9,359	173,853	425,883 484,729 784,877 403,155 93,009 50,818	2,763,229 4,289,287 17,829,270 23,075,839 13,393,476	28,310 37,757 57,949 30,965 9 100	135 419	38,434	8,278
241.969 2.622.118 451.008 446.023 5.76.972 458.524 24.989 2.473.330 15.898 2.565.586 2.996.470 3.108.689 2.24.373 1.347,776 236.957 Unemployment compensation Number of Amount Number of 11,278 1.347,776 139) 2.808.339 9.719.382 2.77 1.947,776 189,739 11,720 5.1032 226.609 111.278 443.397 110.295 166.504 229.459 67.398 22.39.459 664.931 10.1680 349.563 10.1680 349.563	2,920,706 3,309,309 1,437,158 605,444 512,777 19,842,142	30,800 28,435 9,359	201,214	484,729 784,877 403,155 93,009 50,818	4,289,287 17,829,270 23,075,839 13,393,476	37,757 57,949 30,965 9 100		75,384	-128 797
25,468 2,468 2,468 2,468 2,468 2,468 2,468 2,468 2,44,776 2,44,776 2,44,373 2,44,373 2,44,373 2,44,373 2,44,377 2,44,373 2,44,377 2,44,373 2,44,377 2,44,373 2,44,397 2,44,397 2,44,397 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120 2,11,120	3,309,309 1,437,158 605,444 512,777 19,842,142	28,435		784,877 403,155 93,009 50,818	17,829,270 23,075,839 13,393,476	57,949 30,965 9 100	200.752	85,277	-204,684
2,489 2,96,333 2,98,55 2,468 2,996,470 3,108,689 2,24,373 1,347,776 3,108,689 2,24,373 1,347,776 3,108,689 Compensation Amount Number of Amount (37) (38) (38) (37) (38) 2,66,69 1,11,278 443,397 (17,20 1,89,773 746,504 (17,20 1,89,773 746,504 (17,20 1,89,773 746,504 (17,20 1,89,773 746,504 (17,20 1,89,773 746,504 (17,20 1,050,108 (17,20 2,23,313 664,931 (17,20 1,050,108 (17,20 2,23,313 664,931 (17,20 2,23,314 664,931 (17,20 2,24,366 (17,20 2,25,318 (17,20 2,25	1,437,158 605,444 512,777 19,842,142	9,359	348,355	403,155 93,009 50,818	23,075,839	30,965 9 100	573,840	70,382	-303,801
2,665,586 2,973,733 29,855 296,470 3,108,085 296,470 3,108,086 22,4373,700 3,108,086 22,4373,700 3,108,086 22,4373,700 3,108,089 226,437 37 (38) (37) (38) (37) (38) (37) (38) (37) (38) (38) (38) (38) (38) (38) (38) (38	605,444 512,777 19,842,142	4 470	110,841	93,009 50,818	13,393,476	9 100	665,345	26,081	-208,726
2.5,468 2.296,470 3,108,689 224,373 1,347,776 228,957 224,373 1,347,776 238,957 228,6957 2,738,339 1,11720 5,1032 228,609 1,11720 5,1032 228,609 1,11720 5,1032 228,609 1,11720 5,1032 228,609 1,11720 5,1032 228,609 1,11720 5,1032 228,139 5,103,955 158,905 5,84,397 10,195 5,103,955 158,905 223,313 6,73,018 6,73,314 5,104,800 215,466 664,931 1,102,14 5,104,800 349,559 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,569 10,1680 349,56	512,777	0 1	27,268	50.818			521 218	5,486	-118,613
24,373 1,347,776 3,108,689 Unemployment compensation Number of Amount returns (37) (38) (38) (38) (37) (38) (38) (37) (38) (38) (37) (38) (38) (38) (38) (38) (38) (38) (38	19,842,142	932	5,353	2 424 470	33,714,688	5,657	1,307,887	3,377	-247,023
Unemployment compensation Compensation Compensation	2,152,456	198,263 13,402	1,373,625 27,216	233,024	98,851,085 -1,832,599	268,675 10,810	3,718,423 5,960	605,149	-2,347,516 -410,538
Teturns (37) (38) (39) (39) (39) (39) (39) (39) (39) (39	Social security benefits in adjusted gross income	efits in ome	Foreign earned income exclusion	earned xclusion		Other income less loss		Total statutory adjustments	ory Its
returns returns (37) (38) (39) (37) (39) (39) (37) (39) (39) (38) (39) (39) (38) (39) (39) (38) (39) (39) (38) (39) (39) (38) (300) (31) (38) (32) (40) (30) (38) (30) (30) (38) (30) (30) (39) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) (30) <t< td=""><td>of</td><td>Amount</td><td>Number of</td><td>Amount</td><td>Number of</td><td></td><td>Amount</td><td>Number of</td><td>Amount</td></t<>	of	Amount	Number of	Amount	Number of		Amount	Number of	Amount
(37) (38) 2.808.339 9.719.382 2.7 2.808.339 9.719.382 2.7 2.0000 111.278 443.397 701.995 25,000 188.773 701.995 188.700 239.459 907.898 25,000 239.459 907.898 25,000 225.459 67.391 110.214 110.200 212.890 63.1131 520.000 101.868 523.738 575,000 212.890 63.1131 520.000 101.868 523.738 575,000 212.890 63.1131 520.000 70.000 101.868 523.738 575,000 63.1131 520.0000 101.890 63.1131 520.0000 101.890 63.1131 520.0000 101.890 63.1131 520.0000 101.890 63.1131 520.0000 101.890 63.1131 520.0000 101.890 63.1131 520.0000 100.491 67.596	10		returns		refurns		_	returns	
2,808.339 9,719.382 2,10.000 11,1278 443.397 11,720 15,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000									
2,808,339 9,749,382 2,71720 51,000 51,000 11,1278 443,397 71,120 443,397 71,120 710,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,000 11,00	39)	(40)	(41)	(42)	(43)	(4)	(44)	(45)	(46)
13.833 11.1720 55.1032 226.609 11.1 278 443.397 158.905 584.392 150.722 746.504 229,459 907.888 223,313 673,018 222,675 1.050,108 226,146 664,931 191.868 356,148 326,148 6110,214 212,890 631,131 10,491 47,596		13,508,525	55,310	3,056,770	2,660,918		14,261,596	7,745,254	25,290,467
51,032 111,278 189,773 189,773 189,773 158,905 158,905 158,905 167,995 167,995 167,3018 223,313 272,675 1,050,108 215,466 664,931 191,868 356,148 1,10,214 212,890 10,491 10,491 47,596		4 970	*3 591	*109 074	7 798		_	2000	30 858
111 278 443.397 189.773 701.995 158.905 584.392 120.722 746.504 223.313 673.018 272.675 1,043.503 288.115 1,050.108 275.466 664.911 215.466 6291 101.680 349.563 101.680 349.563 101.680 349.563	1 739	5.141	1391	*39 282	37 655		60 288	187.359	195 497
189,773 701,995 158,905 584,392 100,722 746,504 229,459 907,898 272,675 1,043,503 288,115 1,050,108 271,466 64,911 212,466 64,911 212,890 631,131 101,680 349,563 101,680 349,563	4.643	19,695	.566	*21,687	65,104		133,900	247,201	325,954
158,905 584,392 180,722 746,504 223,415 673,018 272,675 1,050,108 215,466 664,931 191,868 523,738 356,148 1,110,214 212,890 631,131 101,680 349,563	31,806	70.845	*3,032	*188,364	88,097		141,612	408,241	624,045
1807.22 746.504 223.313 673.018 272.675 1.043.503 283.115 1.050.108 215.466 664.931 191.868 523.738 3.66.148 1,110.214 212.890 631.131 101.680 349.563	30,085	248,649	*2 255	*173,180	113,760		247,549	433,367	755,222
223,4359 907,898 223,313 272,675 1,043,503 288,115 1,043,503 215,466 664,931 191,888 356,148 1,110,214 212,890 631,131 10,491 47,596	93 714	407,151	-2.070	*153,335	130,618		288.870	532,837	823,671
22.3.3.3 1,043.503 272.675 1,043.503 288.115 1,050,108 215.466 684,931 191.868 523.738 356,148 1,110,214 272.890 631,131 101.680 349,563 10,491 47,596		743,512	1.924	132,194	152,480		304 707	481,928	958,440
28.115 215.466 191.868 356.148 110.214 212.890 10.491 47.596		1,092,719	1,32/	*96 820	131 828		367,867	465,099	780 634
25.5.486 664,931 191,868 523,738 356,148 1,110,214 212,890 631,131 101,680 349,563 10,491 47,596		4000	000	030,00	0 0		0 0	0 0 0	0.0.0.00
191,868 523,738 356,148 1,110,214 212,890 631,131 101,680 349,563 10,491 47,596		1 274 245	799	23,352	149,048		739 895	211,194 401,489	888 784
356,148 1,110,214 212,890 631,131 101,680 349,563 10,491 47,596		804,795	*3,236	*140,093	171,729		471 170	356,864	859,347
212.890 631,131 101,680 349,563 10,491 47,596	31,950	1,817,107	3,181	213,390	364,995		1.258,822	952,630	2,410,977
10,491 47,596		1,935,119	7.320	364,825	366,098		1,163,131	838.907	3,115,276
10,491		1,944,969	14,299	709,465	351,841		2,701,844	980,495	6,579,791
0100	36,088	706,578	4,051	331,161	147,126		2,426,443	314,802	3,762,691
\$300,000 under 51,000,000 506 2,212 15,789 51,000 000 000 000 000 000 000 000 000 00	16,789	134,840	756	63 129	31,784		1,168,874	58,741	843,746
3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		12 130 130	230 34	2 5 4 5 2 2 2	200,000			7 005 300	27 220 000
otal 190,957 669,979		379.105	9.354	510 439	7,503,083	<u></u>	510.058	660 045	960 567

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

										-		
		Itemized	Itemized deductions	Medic	Medical and dental		Medical and	_	Medical and dental	dental	Taxes paid deduction	deduction
Size of adjusted gross income	Total in	III.	limitation	expen	expenses deduction	0	dental expenses		expenses limitation	tation	Total	al
	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	of Amount		Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(6)	(54)	(55)	(99)	(57)
All returns, total.	490,403,708	3,312,362	12,755,843	5,489,587	26,509,957	5,489,587	87 40.538.852		5.489.587	14,028,895	32.263.880	169.850.372
	1,796,854			100 129	653.726				_	17.961	137 839	282 228
\$5,000 under \$10,000	6,608,999	•	,	386,006	2,815,973		eri		386,006	231,097	529 206	951,392
\$10,000 under \$15,000	13.664.686		, 1	544,001	3,695,893	544,001	w 4	352 172	544 001	517 963	1 304 347	1 528 795 2 466 317
000000000000000000000000000000000000000	14 B 1 C C C C C C C C C C C C C C C C C C			1	2 402 580		. (1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200780	4 5 40 25 4	2 207 728
\$25,000 under \$30,000	18,944 016	. ,	,	546,740	2,103,369				546,740	1.117.708	1,924,335	4,536,459
\$30,000 under \$35,000	21,827,186		,	531 174	2,014,059				531,174	1,295,568	2,137,676	5.684,717
\$35,000 under \$40,000	24 724,310		1	425,444	1 442,443				425,444	1,199,120	2,346,377	6.760,915
\$40,000 under \$45,000	27,943,294	•	,	377,501	1,560,692		_		377,501	1 204 560	2,504 383	7,964 057
\$45,000 under \$50,000	27 443,996	•	,	296,632	1,510 629				296,632	1,052,839	2,407,705	8,402,765
\$50,000 under \$55,000	27,366,178	6.859	.41	248,975	1,164 337				248,975	983,453	2 222 768	8.664 030
\$55,000 under \$60,000	26.018,468	17.147	1,455	157,945		_	_		157.945	680,640	2 025 935	8.421,648
\$50,000 under \$75,000	64 977 655	38,952	19,634	167.846	1,634,163	311,944	3,186,654		311,944	1 069 498	3 729 492	23 227 822
	200 KU CC CC	7 786 123	2 4 4 2 0 4 8	07 244		_	_		07 244	037.537	2004 333	20 15/1 325
\$100,000 under \$200,000	33 237 362	750 892	4.080.767	97,244	752.456	_	44 690	690	9 841	197 235	748.305	16 870 875
\$500,000 under \$1,000,000	11,418,900	130,052	2.176.611	974	66.605			112.574	974	45,969	129 421	6,888,991
\$1,000,000 or more	19,807,700	62,352	4,321,152	195	20 134		_	43,161	195	23,027	62,143	11,768,218
Total populavable returns	457,108,465	3,308,394	12,742,316	4,279,294	14,628,000	4,279,294	94 27,283,421		4,279,294	12,655,422	30,547,707	165,436,001
					,ol	tal Itemized dedu	Total Itemized deductionscontinued					
				Taxes paid deductioncontinued					_	Interest	Interest paid deduction	
restante de esta	State and local]	Dool actata	4040	Special Engage	, the	C	Jour Contract of the Contract		Total	Home mor	Home mortgage interest
organization of the control of the c	Income taxes	axes	taxes	ימוכ	Paxet	S S S S S S S S S S S S S S S S S S S	xet xet	taxes		3		Total
				ш	-							.
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(0.0)	103	1000	1000	1007	1007	10.41	1907	(00)	600	(00)	100
	(90)	(SC)	(00)	(10)	(50)	(co)	(04)	(ca)	(00)	(/0)	+	(60)
All returns, total	27,595,703	101,988,753	29,082,729	61,297,542	11,640,084	4,041,578	6,304,178	2,522,499	27,497,691	200,189,793	3 27,173,127	188,594,088
Under \$5,000	65,731	40,447	121,746	225,860	39.409	11,503	24,053	4.418	107,624	_		629,163
\$5,000 under \$10,000	279.827	158,293	428,620	740,131	149,267	39,603	69,989	13,366	345,583		_	1.963,802
\$10,000 under \$15,000	525,717	308,919	699,232	1 122.416	262,430	58,394	113,693	39,066	572,930	2,683.983	3 558,563 8 028,081	2.601 770
13,000 under \$20,000	364,032	920,034	007,000.1	CC0'000'1	432,400	180.001	193,700	04 80	100,158	4.707.000		4 702,203
\$20,000 under \$25,000	1,268,054	1,128,732	1,329,398	7 402 409	506,832	115,749	248,252	73,132	1 580 344	8.218,718	1 569 076	7 889 822
\$20,000 grader \$35,000	1 837 904	2 609 104	1 836 269	2 778 800	805.814	197.458	369.166	99,356	1 780 718	_		9313 026
\$35,000 under \$40,000	1,992,103	3,184,177	2,076,693	3,189,837	850,838	225,043	442,253	161,858	1 987 456	11,332,733	3 1,971 171	11,094,459
\$40,000 under \$45,000	2,215,695	3,934 195	2 275,618	3 596,737	891,838	295,266	458,179	137,859	2,194 123			12,517,807
\$45,000 under \$50,000	2,112,593	4,556,283	2,119.547	3,437,073	808,142	197,252	548,193	212,157	2,067,686			11,599,603
\$50,000 under \$55,000	1,949,659	4,554 289	2,064,936	3,729,586	795,626	228,038	468,070	152.118	1,957,927	11,976,187	1.943.099	11,666,656
\$55,000 under \$60,000	1,808,631	13.065.449	1,670,703	3 349,698	1 810 754	204,966	435,034	364.074	7.033.331			29,369,092
\$75,000 under \$100,000	3.274.270	13,883,993	3,464,542	8 407,113	1 371,252	567,598	796.308	369,118	3 287 597			26,595,084
\$100,000 under \$200,000	2.568.122	18,719,094	2.745.702	9,529,659	1,165,411	563.477	565.620	342,095	2 532.323	29,339 469	9 2,465,046	27,532,188
\$200,000 under \$500,000	663,940	12,340,905	709.186	4 139,684	304 273	266,168	136,786	124 118	633,685	11,799,894	47	9.978.512
\$500,000 under \$1,000,000	117 739	5,620,888	122,935	1,141,362	53,511	78,772	25,085	47.970	106,381	3.264.994		2 243,637
\$1.000,000 or more	56,677	818,199,01	078,95	933,826	500,52	/6/,111	11.641	01/10	50,167		_	1,100,102
Jaxable returns, total	1 083 036	934 167	4 541 478	2 4 6 2 0 2 7	11,047,415	3,789,783	6,053,897	2,447,127	26,132,433	188,7/2,724	_	1/ / 204 / / 1
Nontaxable leturns, total		1.76A 1 77 /		- 124 6	KO7 KKW	254 704	150 204	75 271	1 265 196	_	4 348 943	-

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

										- the factor		
				Interest paid deductioncontinued	actioncontinued					Contributions deduction	s deduction	
Size of adjusted			Home mortgage	Home mortgage interestcontinued			Investmer	Investment interest	To	Total	Cash	sh
gross income	Paid to financial institutions	al institutions	Paid to II	Paid to individuals	Deductik	Deductible points	expense deduction	deduction			contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(02)	(71)	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(67)	(80)	(81)
All returns, total	26,495,714	181,236,286	2,400,634	7,357,802	3,500,574	3,013,728	1,467,418	8,581,977	29,799,001	58,354,293	28,993,398	55,784,521
Under \$5,000	98,613	575,330	8,277	53,833	9,912	10,273	10,717	15,963	110,502	53,505	100,807	57,410
55,000 under \$10,000	535,603	7 530 500	2/6/6/2	46,232	37 100	74.278	22,744	21,570	7400.400	404,834	593,663	360,470
\$15,000 under \$20,000	884,970	4,433,667	72,794	268,602	45,692	25,229	26,783	60,190	1,143,497	1,496,352	1,104,945	1 275,770
\$20,000 under \$25,000	1,176,732	5,783,871	117,352	288,675	103,113	98,903	34,205	47,270	1,338,115	1,830,390	1,277,214	1,593,420
\$25,000 under \$30,000	1,508,395	7,515,602	131,079	374,219	122,063	55,600	50,339	62,683	1,695,061	2,308,020	1.620.490	2,030,148
\$30,000 under \$35,000	1,705,299	8,826,603	122,508	486,423	171,178	145,091	51,320	82,684	1,939,273	2,695,194	1,873,917	2,281,381
\$35,000 under \$40,000	1,925,100	10,728,156	129,062	356,303	168,036	124,165	47,000	114,109	2,117,597	2,895,999	2,061,855	2,467,219
000 cmare 410,000	2,131,200	14 220 077	158 977	278.77	210163	128,012	42.730 AB 048	150.657	2,234,900	3 568 013	2 1 10 311	3 0 48 684
\$45,000 under \$55,000	1,899,703	11.270,677	167,577	326,727	233,162	204,472	61 028	100,007	2,204,633	3,560,012	1 981 698	3,046,686
\$55,000 under \$60,000	1,796,763	10,997,440	143,093	391,652	260,586	207,819	56,628	113,194	1,899,752	2,930,898	1,848,609	2,424,912
\$60,000 under \$75,000	4 175,642	28,506,092	428,635	1,138,398	630,753	466,724	157,291	266,789	4,554,511	8,302,666	4,418,083	7,157,166
\$75,000 under \$100,000	3,174,202	25,575,230	366,596	1,019,854	561,472	511,041	197,667	465,565	3,610,758	8,518,962	3,547,335	7,161,607
\$100,000 under \$200,000	2,411,814	26,335,271	268,918	1,196,916	488,091	504,879	355,582	1,302,402	2,810,895	9,648,071	2.780,992	8,056,715
\$200,000 under \$500,000	579,581	9,625,117	63,743	353,396	137,831	224,895	206,149	1,596,487	727 451	6,080,414	722,920	4 743,594
\$500,000 under \$1,000,000	90,572	2,154,043	9,155	89,594	20,660	48,188	50,486	973,169	126,636	2,729,102	125,905	2,020,342
Taxable returns total	25 480 833	474 473 299	152,5 2 2 4 8 0 5 5	5 810 814	2 286 742	2 938 326	1 391 515	7,850,785	28 412 629	SE 306 160	27 648 611	53 785 751
Nontaxable returns, total	1,314,881	10,062,986	102,579	545,988	113,832	75,402	75,903	731,692	1,386,372	2,048,133	1,344,787	1,998,770
						Total Itemized ded	otal Itemized deductionscontinued					
		Contributions ded	Contributions deductioncontinued						Miscellan	Miscellaneous deductions subject to 2% AGI limitation	subject to 2% AGI	limitation
Size of adjusted	Other than cash	ın cash	Carryo	Carryover from	Moving expen	Moving expenses deduction	Casualty or theft loss deduction	t loss deduction	To	Total	Unreimbursed emplayee	ed employee
gross income	contributions	utions	prior	prior years							esuedxe exbeuse	expense
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(68)	(06)	(91)	(92)	(63)
All returns, total	14,097,776	12,278,893	203,896	3,758,305	816,450	3,918,973	170,112	2,802,466	7,791,397	28,763,926	9,263,285	28,213,148
Under \$5,000	43,235	12,109	9,258	23,656	*2,139	.4,539	*1,246	*17,391	59,238	117,850	14,415	76,007
\$5,000 under \$10,000	133,058	43.223	14,467	32,729	.5,222	•17,566	3,596	.72,380	148,119	315,842	49,670	111,978
\$10,000 under \$15,000	458 151	718.890	15.977	33,722	74.361	87.920	.5 235	.57 491	370 934	965 409	289.589	743.480
\$20,000 tables \$25,000	534 082	228346	11 023	05.748	24.307	65,020	*12 503	-50.167	401 983	1 142 487	343 838	979 984
\$25,000 under \$30,000	703.486	266.967	8.671	52,361	29.979	57.727	19.240	214,403	527.247	1,641,534	563,240	1,571,732
\$30,000 under \$35,000	848,969	388,891	21,902	28,748	46,581	119,085	10.434	68,279	573,618	1,580,872	625,526	1,476,118
\$35,000 under \$40,000	991.260	481,617	5,883	73,032	52,905	188,711	*16,764	*145,385	651,501	1,816,903	763,648	1,874,028
\$40,000 under \$45,000	1,036,892	434,597	10,541	42,458	42,214	140,836	15,116	106,568	641,404	1,925,806	847,899	2,091,871
\$45,000 under \$50,000	1,081,859	480,224	8,829	63,865	61,042	242,182	*15.649	*120,816	539,377	1,646,580	703,132	1,711,895
\$30,000 under \$30,000	877.818	346,200 404 748	7 044	22,337	45,933	169 049	-7 649	*334,449	463,033	1,650,422	645 352	1 785 974
\$60,000 under \$75,000	2,298,306	1,142,731	18,588	86,715	133,074	551,797	26,374	459,878	1,088,086	3,774,627	1,508,836	4,344,374
\$75,000 under \$100,000	1,989,909	1,213,629	20,173	204,393	133,002	762,247	7,141	339,868	850,406	3,321,200	1,116,702	3,775,652
\$100,000 under \$200,000	1,562.627	1,456,152	17,249	215,659	123,589	924,545	12,119	327,918	617,793	3,882,205	808,702	4,007,629
\$200,000 under \$500,000	341,201	1,133,860	5,915	575,154	29,895	314,686	3.625	248,707	126,872	1,487,536	140,422	1,230,998
\$500,000 under \$1,000,000	51,597	3 265 086	2,055	1 603 556	2,772	32,490	434	68,025	7 806	289,752	14,294	157,112
Taxable returns, total	13.626.105	11,968,196	152,394	3.328.728	788,556	3,805,448	129.276	1.200.750	7,285,978	27,173,543	8,998,755	27,330,481
	_											

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

			Total Itemized dec	Total Itemized deductionscontinued	75					
, , , , , , , , , , , , , , , , , , ,	Miscellaneous d	Miscellaneous deductions subject to 2% AGI limitation-continued	200	Campling loss dading on	Miscell	Miscellaneous	Exem	Exemptions	Taxable	Taxable
gross income	Тах ргера	Tax preparation fees	2		thangs	than gambling				,
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(94)	(66)	(96)	(76)	(86)	(66)	(100)	(101)	(102)	(103)
All returns, total	10,473,350	2,656,043	449,565	2,167,199	277,621	602,572	87,326,273	199,019,700	31,110,162	1,565,929,618
Under \$5,000	57,512	15,738	*3,014	-12,152	4.4	.63	284 035	617,925	14,861	*14.926
\$5,000 under \$10,000.	183,419	38,734	.7,636	*23,378	*4,647	*11,104	902,161	2,116,823	129,287	231,338
\$10,000 under \$15,000	270,135	58,596	16,934	72,084	*3,776	*5,093	1,527,813	3,584,535	532,997	1,857,536
\$15,000 under \$20,000	410,853	02,17	191,81	42,510	23,320	65,106	2,619,105	6,147,593	1,052,860	6,857,953
\$20,000 under \$25,000	472,656	83,185	20,144	78,882	11,399	*15,214	3,239,428	7,603,266	1,447,355	14,017,376
\$25,000 under \$30,000	573,163	18,223	27,288	80,366	13,531	42 455	4.275,265	10,042,595	1,887,684	25,951,127
6.35 DOO GREET 855,000	805,049	129,977	28 803	123 005	13.277	19 2/1	4.97.302 5.874.654	11,080,851	2,117,310	57.376,572
\$40,000 under \$45,000	787,566	117,286	32,754	97,163	23,790	11,086	6.798.802	15,973,620	2,513,693	63.993.450
000 029 Japan 000 578	763 909	136 487	17 738	53 337	25,25	20.00	ac1,35,13	16.057.862	2 444 544	74 777 293
\$50 000 under \$55 000	647.214	117,434	17,864	56,798	28,006	36 805	6.378.668	14,984 678	2,218,108	74 884 691
\$55,000 under \$60,000	595,643	145,350	31,000	169,259	*10.017	3,918	6 100 260	14 330 889	2,039,083	77.324.959
\$60,000 under \$75,000	1,551,488	305,432	71,160	243,799	27,211	31,563	14,671,536	34 465,510	4,782,585	218,009,614
\$75,000 under \$100,000	1,243,867	322,434	40,227	130,987	32,598	118,209	11 306,592	26,552,182	3,743,208	229,404,374
\$100,000 under \$200,000	1,071,802	456,217	57,356	413,652	26,391	131,351	8,719,324	19,818,830	2,916,207	291,553,386
\$200,000 under \$500,000	283,836	264,651	12,739	231,575	11,839	31,987	2,280,998	1,244,353	750,106	182,933,420
\$500,000 under \$1,000,000	48,174	92,708	2,611	35,796	2.267	19,756	383,607	28	129,949	75,740,388
\$1,000,000 or more	22,070	101,969	1,350	197,548	1,325	20 432	174,526	28	62,272	143,341,854
Taxable returns, total	9,851,245	2,501,007	424,992	2,005,713	254,974	522,443	82,644,905	188,039,145	30,866,550	1,565,148,791
	Income tax k	Income tax before credits	Total ta	Total tax credits	Income tax	Income tax after credits	Alternative	Alternative minimum tax	Total inc	Total income tax
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
						(61.)	6			
All returns, total	31,118,819	358,034,479	4,303,221	3,642,960	30,878,005	354,391,519	289,341	1,908,690	30,886,816	356,300,209
Under \$5,000	•15,796	-5,240	*935	*165	*14,861	*5.074	•16	647-	*14,878	*5,554
\$5,000 under \$10,000	134,170	95,291	2,468	*122	132,925	95,169	1,182	1,365	132,999	96,534
\$15,000 under \$20,000	1 053 985	1 029 678	43,058	80.801	925,565	318,458	-340	13,045	925 824	949 508
\$20 000 under \$25 000	1 446 232	2 104 646	192 428	56 601	1 404 488	2 048 045	.32	*344	1 404 508	2 048 388
\$25,000 under \$30,000	1,888,676	3,919,191	154,853	65,063	1,875,492	3,854,128	111	426	1 875,529	3.854,553
\$30,000 under \$35,000	2 117,644	5,782,606	184,281	81,346	2,108,812	5,701,260	2,145	4,896	2,109,138	5,706,156
\$35,000 under \$40,000	2,361,059	8,096,929	209,426	86,605	2,359,451	8,010,324	800	6,258	2,359,531	8,016,581
940,000 ander 940,000	2,515,683	10,300,209	590,903	7/0,0/1	0/2.216.2	10.267,537	2,111	0/6'6	2,512,400	10,273,107
\$45,000 under \$50,000	2.411,872	11,672.321	320,681	117,701	2,408,154	11,554,620	908	1,694	2,408,491	11,556,313
855 000 under 860 000	2,218,108	13.093.389	268.371	116.467	2,213,999	12,067,331	4 952	6,207	2.210,042	12,081,136
\$60,000 under \$75,000	4.782,593	39,801,943	745,133	394,085	4.778,536	39,407,858	22,313	43,340	4 779,839	39,451,198
\$75,000 under \$100,000	3,745,617	47,209.567	602,285	358,721	3,745,428	46,850,846	45,463	102,599	3,747,980	46,953,445
\$100,000 under \$200,000	2,916,249	70,092,107	501,662	491,496	2,914,589	69,600,611	101,978	379,950	2,915,707	69,980,561
\$200,000 under \$500,000	750,107	55,018,551	201,244	439,047	749,892	54,579,503	80,590	630,054	750,318	55.209,558
\$1 000,000 under \$1,000,000	62 276	51 123.683	29 273	801.068	62 247	50,762,322	7 085	425.676	62 337	50 748.290
Taxable returns, total	30,880,993	357,907,911	4,065,395	3,516,392	30.878.005	354,391,519	289,341	1,908,690	30,886,816	356,300,209
Nontaxable returns, total	237,826	126,568	237,826	126,568	1	'		•		
* Estimate should be used with courting due to the small number of sample returns on	oution due to the ema	I number of compler	or hickory	7000						

Estimate should be used with caution due to the small number of sample returns on which it is based
 NOTE Detail may not add to totals because of rounding

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

ltem		All		eturns of persons	· ·	returns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	32,821,464	2,241,086,674	22,580,458	1,779,262,508	822,573	40,632,782
Salaries and wages	28,971,865	1,666,282,174	20,757,580	1,344,303,855	731,319	27,918,548
axable interest	27,750,362	71,889,632	19,767,995	48,031,593	561,134	1,764,622
ax-exempt interest	2,878,614	36,309,415	1,893,662	23,009,406	55,531	852,412
Dividends	12,595,690	54,650,135	9,037,065	35,705,309	204,489	1,230,520
State income tax refunds	15,633,613	10,524,649	11,242,290	8,033,595	368,852	177,084
limony received	188,483	2,772,452	15,520	84,033	*4,083	*50,544
Susiness or profession						
Netincome	5,232,889	123,491,868	4,292,964	103,186,440	77,426	1,682,533
Net loss	1,862,754	9,684,474	1,497,890	7,863,347	33,295	165,865
ales of capital assets	7 404 717	116 275 027	5 251 945	97 694 140	107 167	2 760 452
Net Joss in AGI	7,404,717 2,507,111	116,375,937 5,113,415	5,251,845 1,798,210	87,684,149 3,670,247	107,167 27,618	3,769 452 34,582
ales of property other than capital assets	917,686	-1,241,556	745,443	-887,498	13,190	6,381
axable IRA distributions	1,589,461	14,902,888	1.159,739	11,765,693	14,491	164,214
ensions and annuities in AGI	5,777,119	82,678,670	4,010,117	60,021,605	93,359	1,184,989
ent and royalty		,	,,			
Net income	2,889,959	29,321,477	2,168,229	22,750,245	32,783	577,359
Net loss	3,345,646	21,994,598	2,525,987	17,066,175	42,821	261,532
arm rental income less loss	211,665	1,400,841	142,557	955,806	*2,268	*36,766
artnership and S corporation net income less loss	3,657,194	97,018,486	2,870,851	81,610,343	54,826	2,234,837
state and trust net income less loss	279,485	3,724,383	167,285	2,003,275	7,763	182,974
arm net income less loss	656,580	-2,758,054	541,835	-2,071,708	14,489	-50,437
nemployment compensation	2,808,339	9,719,382	2,122,300	7,599,506	58,263	147,553
ocial security benefits in AGI	2,718,244	13,508,525	1,812,049	9,840,232	38,800	197,256
ther income less loss	2,660,918	14,261,596	2,013,301	10,979,273	37,423	415,570
otal statutory adjustments	7,745,254	25,290,467	5,948,848	19,637,067	119,512	442,212
Primary IRA payments Secondary IRA payments	1,833,258 1,023,286	2,916,654 1,414,703	1,214,443 1,023,286	1,939,308 1,414,703	17,565	24,339
Payments to a Keogh plan	804,149	7,581,732	668,550	6,509,457	6,040	70,376
Deduction for self-employment tax	5,578,592	7,552,018	4,572,592	6,289,010	75,435	91,768
otal itemized deductions	32,821,464	490,403,708	22,580,458	371,838,572	822,573	8,254,515
Itemized deductions limitation	3,312,362	12,755,843	2,858,100	10,875,734	116,122	359,414
Medical and dental expenses deduction	5,489,587	26,509,957	3,401,960	13,193,744	117,143	284,558
Taxes paid deduction	32,263,880	169,850,372	22,395,772	132,888,944	797,832	3,053,432
Interest paid deduction	27,497,691	200,189,793	20,274,526	158,234,693	600,794	3,078,430
Contributions deduction	29,799,001	68,354,293	21,071,892	52,974,379	667,664	1,255,822
Casualty or theft loss deduction	170,112	2,802,466	107,630	2,053,879	*6,709	*99,761
Moving expenses deduction	816,450	3,918,973	591,076	3,091,269	7,682	20,018
Total miscellaneous deductions.	8,335,676	31,533,697	5,278,528	20,277,399	239,751	821,909
axable income .	31,110,162	1,565,929,618	21,661,524	1,247,792,357	788,169	29,853,906
otal tax credits	4,303,221	3,642,960	3,533,290	2,876,065	20,250	104,553
Child care credit	2,933,121	1,227,275	2,606,420	1,069,850	*6,910	*2,511
Credit for the elderly or disabled Foreign tax credit	*9,428 825,493	*2,663 1,435,652	°1,245 608,406	*330 1,073,488	11,366	85,419
Earned income credit used to offset income	020,433	1,435,032	000,400	1,075,400	11,300	05,415
tax before credits	336,980	93,893	154,900	35,273		
Minimum tax credit	51,279	243,006	39,401	198,971	284	5,767
General business credit	178,035	469,284	144,278	380,501	1,864	9,032
come tax after credits	30,878,005	354,391,519	21,564,161	283,503,873	786,698	7,473,495
ternative minimum tax	289,341	1,908,690	209,797	1,427,718	14,438	81,841
otal income tax	30,886,816	356,300,209	21,568,211	284,931,591	787,485	7,555,337
otal tax liability	31,410,681	372,157,465	21,928,098	298,095,325	795,526	7,756,691
otal tax payments	31,768,704	390,431,293	22,135,458	308,321,703	784,680	7,862,646
Income tax withheld	29,458,352	276,602,257	20,915,067	219,733,633	732,446	4,740,333
Estimated tax payments	5,662,369	94.481,839	3,882,350	72,845,493	89,123	2,466,399
verpayment refunded	20,353,941	38,225,095	13,402,528	26,484,081	469,760	616,407
ax due at time of filing	10,481,201	31,891,763	8,019,000	25,405,170	317,272	820,948

Footnotes at end of table

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(tem	Returns of hous		Retur surviving		Retur single i	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,008,775	86,404,950	13,561	858,293	7,396,097	333,928,141
Salaries and wages	1,871,849	72,145,817	11,777	438,501	5,599,341	221,475,453
Taxable interest	1,371,312	1,557,039	12,437	83,059	6,037,484	20,453,320
Tax-exempt interest	79,122	729,626	527	11,398	849,772	11,706,572
Dividends	456,924	1,121,241	7,950	22,931	2,889,261	16,570,133
State income tax refunds	1,034,169	553,126	4,355	4,170	2,983,948	1,756,674
Alimony received	86,551	1,253,852			82,330	1,384,023
Business or profession						
Net income	163,827	3,191,370	*204	*67,505	698,468	15,364,020
Net loss	79,686	444,719	°1,297	*7,118	250,586	1,203,425
Sales of capital assets						
Net gain in AGI	238,610	2,672,288	7,407	84,957	1,799,687	22,165,092
Net loss in AGI	89,260	167,365	276	602	591,748	1,240,619
Sales of property other than capital assets	25,650	-81,783	*105	-*13,367	133,298	-265,290
Taxable IRA distributions	48,971	453,529	*1,282	*5,440	364,978	2,514,011
Pensions and annuities in AGI	209,238	2,144,553	5,941	99,026	1,458,465	19,228,497
Rent and royalty	09 774	025 100	1,396	14,819	588,778	5,143,866
Net income Net loss	98,774 143,990	835,188 979,508	1,692	17,884	631.156	3,669,499
Farm rental income less loss	7,414	6,350	1,092	17,004	59,426	401,919
Partnership and S corporation net income less loss	89,546	2.083.366	775	34,745	641,198	11,055,195
Estate and trust net income less loss	9,630	153,943	*15	*5,740	94,793	1,378,452
Farm net income less loss	14,151	-62,254	*17	*4,678	86,089	-568,977
Unemployment compensation	138,968	400,911	*1,124	*684	487,685	1,570,727
Social security benefits in AGI	43,574	158,049	514	1,230	823,307	3,311,758
Other income less loss	157,943	484,430	2,996	52,847	449,255	2,329,476
Total statutory adjustments	318,606	960,662	2,635	10,478	1,355,653	4,240,047
Primary IRA payments	89,342	141,501	*2,103	*4,207	509,805	807,299
Secondary IRA payments	-	-			-	
Payments to a Keogh plan.	19,080	175,740	*195	*5,018	110,285	821,140
Deduction for self-employment tax	183,062	198,172	*197	*1,076	747,306	971,992
Total itemized deductions	2,008,775	23,733,852	13,561	208,250	7,396,097	86,368,519
Itemized deductions limitation	61,710	210,122	885	5,174	275,545	1,305,398
Medical and dental expenses deduction	448,307	1,153,625	*2,303	*1,602	1,519,875	11,876,428
Taxes paid deduction	1,978,174	7,020,944	13,561	80,081	7,078,542	26,806,970
Interest paid deduction	1,677,768	10,606,403	12,857	96,807	4,931,745	28,173,461
Contributions deduction	1,871,122	2,695,166	13,554	30,303	6,174,769	11,398,624
Casualty or theft loss deduction	14,336	144,412		•	41,437	504,414 629,468
Moving expenses deduction	48,973	178,218	3,525	4,631	168,719 2,107,170	8,284,552
Total miscellaneous deductions Taxable income	706,701 1,873,853	2,145,206 52,315,748	13,549	566,581	6,773,066	235,401,026
Total tax credits	503.027	248.330	2,562	2,050	244,093	411,962
Child care credit	309.792	148,699	*2,534	*1,913	*7,465	*4,302
Credit for the elderly or disabled			2,001	-	*8,183	*2,333
Foreign tax credit	27,964	19,084	*19	*16	177,738	257,646
Earned income credit used to offset income						
tax before credits	180,836	58,062	-	-	*1,245	*558
Minimum tax credit	2,624	7,601			8,970	30,668
General business credit	2,905	8,699	*5	*58	28,983	70,994
Income tax after credits	1,746,773	10,115,422	13,546	125,750	6,766,826	53,172,978
Alternative minimum tax	11,060	41,754	*31	*2,881	54,014	354,497
Total income tax	1,746,822	10,157,176	13,546	128,631	6,770,751	53,527,474
Total tax liability	1,784,654	10.565,699	13,546	131,220	6,888,855	55,608,530
Total tax payments	1,949,023	13,118,543	13,561	129,691	6,885,983	60,998,710
Income tax withheld	1,869,424	10,896,839	13,386	90,421	5,928,029	41,141,032
Estimated tax payments	154,786	1,862,585	1,555	28,447	1,534,555	17 278,915
Overpayment refunded	1,652,370	3,208,540	4,364	13,189	4,824,920	7,902,878

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based NOTE. Detail may not add to totals because of rounding.

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income (All figures are estimates based on samples--money amounts are in thousands of dollars)

			Number of		Ex	emptions for depende	ents	
Size of adjusted gross income	Number of	Number of	exemptions			Total		
	returns	exemptions	for	Number of	Number of	Adjusted gross	Total inc	ome tax
			taxpayers	returns	exemptions	income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	114,601,819	232,920,023	153,640,399	43,416,818	79,279,624	1,803,464,461	29,625,184	227,113,258
Under \$5,000	15,770,585	14 273,887	9,971,864	2,600,375	4,302,023	-12,442,806	4,221	39 923
\$5,000 under \$10,000	14,727 738	22,103,751	15,311,898	4 146,378	6,791,853	32,028,452	54,086	7 700
\$10 000 under \$15,000	13 469,144	24 172,741	16,526.248	4 518,177	7 646,493	56,287,495	373,394	156,630
\$15,000 under \$20 000	11 370,849	22,442 266	15,018,024	4 146,914	7 424,242	72 170,631	1,624,528	912 069
\$20,000 under \$25,000	9.474.601	18.962.030	12.917.838	3.297.802	6.044.192	74.030.923	3.023.723	3,502,064
\$25,000 under \$30,000	7.783.773	17,134,476	11,093,248	3,100,043	6.041.229	84,920,552	3,013,677	5,378,508
\$30,000 under \$35,000	6,653,094	15,142,876	10,035,183	2,748,904	5,107 693	89,205,749	2,715,921	6,676,084
\$35 000 under \$40,000	5,705,247	14 004,275	9,058,987	2,623,686	4,945,288	98,329,206	2,617 162	8,143,405
\$40,000 under \$45,000	5,018,618	13,112,293	8,523,012	2,432,894	4,589,280	103,348,148	2,421,723	8,985,904
\$45,000 under \$50,000	4.053.520	11,064,776	7.035.351	2.112.070	4.029.425	100.182.159	2.106.312	9.292.573
\$50 000 under \$55,000	3.404.789	9,651,279	6.118,572	1,873.839	3.532.707	98,294,009	1,871,698	9,564,032
\$55,000 under \$60,000	2,896,921	8,383,589	5.261,425	1,629,760	3,122,165	93,525,126	1,626,184	9,699,922
\$60,000 under \$75,000	5,946,736	17,793,474	11,051,212	3,467,359	6,742,262	231,355,258	3,457,356	26,697,160
\$75,000 under \$100,000	4,224,878	12,523,143	8,008,861	2,431,732	4,514 282	206,667,201	2,430,487	28,591,238
\$100 000 under \$200,000	3,107 998	9,191,352	5,846,401	1,755,146	3,344,951	230,543,788	1,753,395	40,348,361
\$200,000 under \$500,000	786,038	2,367,796	1,478,828	431,124	888,968	124,339,743	430,766	31,443,671
\$500,000 under \$1 000,000	140,803	411,195	261,869	70,656	149,326	46,746,014	70,612	14 140,511
\$1 000,000 or more	66,485	184,826	121,579	29,958	63,247	73,932,815	29,938	23,533,503
Faxable returns, total	86,435,367	176,005,129	121,632,609	29,625,184	54,372,520	1,676,973,321	29,625,184	227,113,258
lontaxable returns, total	28,166,452	56,914,894	32,007,790	13,791,634	24,907,104	126,491,141		

Nontaxable returns, total	20,166,43	2 36,914	1,034 32,0	07,190	13,731,634	24,907,102	126,43	1,141	-	
				Ex	emptions for dep	endentscontin	ued			
		Exemp	tions for children a	t home			Exemption	s for children awa	y from home	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	come tax
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount
	returns	exemptions	less deficit	returns		returns	exemptions	less deficit	returns	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	40,913,995	72,792,261	1,723,260,844	27,746,054	217,360,804	811,092	1,151,127	41,241,587	741,245	6,085,594
Under \$5,000	2,466,425	4,033,185	-11,896,005	4,197	38,134	17,776	28,017	-523,588	*27	*662
\$5,000 under \$10,000	3,865,195	6,202,069	29,806,820	36,407	6,417	25,743	44,320	204,951	*5,920	*326
\$10,000 under \$15,000	4,137,792	6,802,018	51,486,020	173,720	78,114	48,044	86,246	621,304	32,282	15,778
\$15,000 under \$20,000	3,872,143	6,618,379	67,381,185	1,390,442	705,873	45,958	60,050	823,985	36,236	34,507
\$20,000 under \$25,000	3,020,798	5,243,999	67,774,918	2,751,376	3,078,042	71,790	108,749	1,647,750	66,746	126,934
\$25,000 under \$30,000	2,876,248	5,363,072	78,756,329	2,790,004	4,869,875	59,565	76,022	1,661,250	59,443	141,174
\$30,000 under \$35,000	2,570,825	4,611,206	83,470,785	2,537,858	6,130,556	70,199	91,928	2,271,807	70,196	217,132
\$35,000 under \$40,000	2,456,250	4,562,454	92,058,855	2,449,728	7,483,589	73,633	102,311	2,786,420	73,633	321,856
\$40 000 under \$45,000	2,327,056	4,288,168	98,876,689	2,315,895	8,490,254	70,696	84 788	3,013,920	70,367	322,723
\$45,000 under \$50,000	1,992,512	3,773,825	94,537,062	1,986,754	8,607,718	53,224	84 510	2,507,066	53,224	305,522
\$50 000 under \$55,000	1,797,603	3,338,782	94 299,249	1,795,464	9,069,637	50,209	71,754	2,618,666	48,943	320,891
\$55,000 under \$60,000	1,580,071	2,931,843	90,686,276	1,576,496	9,372,471	31,750	46,827	1,819,091	31,750	187,435
\$60,000 under \$75,000	3,381,697	6,473,815	225,623,916	3,371,699	25,955,176	72,352	97,057	4,887,483	72,351	619,256
\$75,000 under \$100,000	2,349,167	4,316,835	199,705,033	2 347,932	27,526,243	63,396	84 103	5,383,918	63,386	834 459
\$100,000 under \$200,000	1,705,884	3.179.914	223,726,190	1,704,150	39.078.508	45.088	65,856	6.204.231	45,086	1,140,821
\$200,000 under \$500,000	416,743	848,084	120,341,307	416,404	30,436,421	9,736	15,560	2,701,788	9,726	685,601
\$500 000 under \$1,000,000	68,615	143,798	45,383,467	68,573	13,733,846	1 253	2,031	851,218	1,249	255,497
\$1 000 000 or more	28,974	60,815	71,242,747	28,956	22 699,930	681	999	1,760,327	680	555,020
Taxable returns, total	27,746,054	49,938,487	1,601,424,135	27,746,054	217,360,804	741,245	1,017,172	40,984,615	741,245	6,085,594
Nontaxable returns, total	13,167,941	22,853,774	121,836,709			69,848	133,955	256,972		
Footnotes at end of table										

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

				Ex	emptions for dep	endentscontin	ued			
		Ex	emptions for parer	its			Exemp	tions for other de	pendents	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	ome tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total Under \$5 000 \$5 000 under \$10,000 \$10,000 under \$15 000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30 000 under \$35 000 \$35 000 under \$40,000 \$40,000 under \$45 000 \$45,000 under \$50 000	1,867,007 36,273 149,642 247,814 259,308 190,447 209,249 139,779 114,671 94,014 76,639	2,196,887 46,956 176,876 277,848 318,363 236,179 243,391 158,795 119,148 107,079 98,414	68,321,572 -426,950 1 183,078 3,101,539 4,498,675 4 281,477 5,749,436 4,494,670 4,315,234 3,953,248 3,653,128	1,364,852 *15 *3,404 97,520 129,360 160,531 204,530 138,399 114,668 91,003 76,638	7,283,673	2,264,367 148,639 281,887 369,708 319,211 297,207 233,013 162,930 116,673 81,982 60,211	3,139,349 193,865 368,589 480,381 427,450 455,265 358,743 245,763 161,374 109,246 72,676	57,858,857 68,629 2,223,988 4,656,704 5,584,191 6,732,881 6,338,137 5,282,174 4,342,150 3,470,124 2,837,777	1,330,926 *9 *8,391 75,645 135,310 270,858 226,049 162,915 116,672 81,981 60,211	4,607,135 *1,520 *837 27,609 88,660 313,306 362,519 379,525 315,270 324,297 309,602
\$45 000 under \$50 000 \$50 000 under \$55 000 \$55 000 under \$60 000 \$60,000 under \$75 000 \$75 000 under \$100 000 \$100,000 under \$200,000 \$200 000 under \$500 000	51,933 69,777 88,467 61,315 59,049	96,414 57,188 96,902 95,033 75,798 66,886 18,700	3,633,126 2,734,684 3,981,907 5,896,727 5,176,281 7,876,307 4,362,538	51,928 69,770 88,143 61,309 59,037 15,722	246,771 390,993 602,116 641,448 1,343,348 1,046,279	41,083 33,624 54,957 33,615 24,597 3,799	72,676 64,984 46,593 76,356 37,546 32,296 6,624	2,837,777 2,155,492 1,927,822 3,691,408 2,775,970 3,164,060 1,165,506	60,211 41,082 33 624 54 952 33,614 24,589 3 792	243,000 179 267 422,808 353,159 531,532 307 932
\$200,000 under \$300,000 \$500,000 under \$1,000,000 \$1,000,000 or more Taxable returns, total	15,749 2,082 799 1,364,852 502,155	2,425 906 1,568,718 628,170	4,362,538 1,355,565 2,094 028 62,489,755 5,831,817	2,082 798 1,364,852	1,046,279 399,620 653,746 7,283,673	3,799 879 354 1,330,926 933,440	1,072 527 1,848,143 1,291,206	576,057 865,788 47,952,255 9,906,602	3,792 879 354 1,330,926	175,204 271,089 4,607,135

^{*} Estimate should be used with caution because of the small number of returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

					Exe	emptions for depende	ents	
	Number	Number	Number of			Total		
Marital status	of	of	exemptions	Number	Number	Adjusted	Total inc	ome tax
	returns	exemptions	for taxpayers	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ali returns, total	114,601,819	232,920,023	153,640,399	43,416,818	79,279,624	1,803,464,461	29,625,184	227,113,258
Joint returns of married persons	48,298 687	150 204 770	96,565 741	27 325 665	53,639 030	1 489,165,086	22,555 920	202 389,879
Separate returns of married								
persons, total	2 437,311	3 454 569	2 467,734	642,725	986,836	17,837,356	537 998	2,598 402
Spouse filing	2,387,805	3,317,970	2,368,721	624 544	949,249	17,305,748	525,368	2,532,585
Spouse not filing	49,506	136,599	99,012	18,180	37,587	531,608	*12,631	*65,817
Returns of heads of household	15,241 758	38,053,365	15,241,758	14,114,888	22,811,607	264 249,166	5,771,203	17,873,841
Returns of surviving spouses	55,506	140,863	55,506	55,506	85,358	1,330,103	20,391	139,508
Returns of single persons	48,568,557	41,066,455	39,309,660	1,278,034	1,756,795	30,882,750	739,673	4 111,627

				Ex	emptions for dep	endentscontini	ued			
		Exempl	tions for children	at home			Exemptions	for children awa	y from home	
Marital status	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	come tax
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount
	returns	exemptions	less deficit	returns		returns	exemptions	less deficit	returns	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.	40,913,995	72,792,261	1,723,260,844	27,746,054	217,360,803	811,092	1,151,127	41,241,587	741,245	6,085,594
Joint returns of married persons	26 770,200	51 282,558	1,458,341,820	22,080,114	197,933,880	339,423	466,649	23,676,271	320,338	3 459.013
Separate returns of married										
persons, total	574,906	851,567	16,097,155	478,890	2,375,076	49,338	89,963	1,437,221	42,655	196,998
Spouse filing	557,961	820,158	15,567 747	466,260	2,309,258	49,338	89,963	1 437,221	42,655	196,998
Spouse not filing	16,945	31,409	529 408	*12,631	*65,817			-	-	
Returns of heads of household	12,844 433	19,674,929	235,817,887	4,926,459	15,542,181	52,101	74 408	2,256,199	47,919	300,554
Returns of surviving spouses	55,506	84 186	1,330,103	20,391	139,508		-		-	
Returns of single persons	668,950	899,021	11,673,878	240,200	1,370,159	370,230	520,107	13,871,896	330,332	2,129,029

				Ex	emptions for dep	endentscontinu	ued			
		Ex	emptions for pare	ents			Exempt	ions for other dep	endents	
Marital status	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total in	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.	1,867,007	2,196,887	68,321,572	1,364.852	7,283,673	2,264,367	3,139,349	57,858,857	1,330,926	4,607,135
Joint returns of married persons	840,845	1,014,112	44 502 577	692,633	5,398,441	607,461	875,711	24,153,993	448,092	2,427,337
Separate returns of married										
persons total	15,203	15,525	389,212	13,952	49,228	24 839	29,780	445,137	*16,794	*38,781
Spouse filing	15,203	15,525	389,212	13,952	49,228	23,603	23,603	442,937	*16,794	*38 781
Spouse not filing			-			*1,235	*6,177	2,200	-	-
Returns of heads of household	924 680	1,063,055	21 500,448	600,550	1,587,871	1,450,099	1 999,214	29 261,205	742,260	1,737 278
Returns of surviving spouses	*48	*48	*2,930	*41	*12	*1,124	*1,124	35,196	°1 124	*2,651
Returns of single persons	86,232	104,148	1,926,405	57,677	248,121	180,845	233,519	3,963,327	122,656	401,088

 $^{^{*}}$ Estimate should be used with caution because of the small number of returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted	Number of	Adjusted gross income		alaries vages		le earned ome	EIC self-er	
gross income	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.	15,117,389	176,405,777	14,305,564	159,358,935	780,695	997,027	2,208,876	11,026,22
No adjusted gross income	54 465	-2,336,482	34,981	303,168	*2,171	*2,091	40,956	123,649
51 under \$1 000	207 987	118,846	190,414	128,107	*6,808	*19,250	21 200	11,62
1 000 under \$2 000	403,465	611,294	384 973	610,568	°4,649	*2 108	28,610	19,09
2 000 under \$3,000	531 394	1,317,656	515,205	1,252,001	•7,608	*15,683	34,067	47.64
3 000 under \$4 000	488,192	1,696,712	459,817	1 526,481	*3 407	*528	51 218	118 33
4 000 under \$5,000	595,387	2,700,573	538 605	2,321,844	*4 649	*180	93,916	259 75
5,000 under \$6,000	598 147	3,296,905	536,655	2,778,964	*11,457	*20,856	88,265	347 57
6 000 under \$7,000	688,456	4 471,516	645,361	3,934 985	*14,861	*44,930	83,185	294,86
7 000 under \$8,000	839,347	6,305,206	752,417	5,086,316	*22,935	*10,511	167,152	852,44
8,000 under \$9 000	800,016	6,805,194	753,086	5,895,821	29,703	44,833	109,750	551 45
9 000 under \$10 000	893,259	8,479,691	836,144	7,359,581	*20,543	*57,004	111,736	641,49
510,000 under 511 000	837 326	8,788,304	793,677	7,705,152	28,615	68,866	117 362	612 32
511 000 under \$12 000	841 007	9 684 083	795 131	8,526,422	37 466	47 909	117,223	646 31
12 000 under \$13 000	762 232	9 513,853	727 628	8 452,939	45,938	73 500	102 023	527 98
13 000 under \$14,000	847 226	11 433,068	808,792	10,152,941	64,813	107,248	125,926	722,38
14 000 under \$15,000	722,616	10 462 819	697,310	9 554 173	49,083	54,292	95,931	522,0
15 000 under \$16 000	809 386	12,535 411	770,324	11,084 090	52.296	86,162	137,321	890 1
16 000 under 517 000	735 085	12 136,040	702 175	10,833,211	58,510	61,007	127 260	771 1
17 000 under \$18,000	693,373	12 151 864	676,021	11,062,530	60,418	103,316	112,835	520 1
18 000 under \$19 000	658,001	12,169,808	634,919	10.733 827	59,660	42,135	115 403	848,78
19 000 under \$20,000	603 945	11 784 978	579,405	10 733,150	62,387	43,100	93,369	681,0
20 000 under \$25,000	1 507,078	32,278,437	1 472,524	29,322,663	132,719	91,518	234,169	1,015,9
	1				102,110			
	EIC e	earned	Basic			nealth	EIC H	nealth
Size of adjusted						nealth		nealth ce credit
Size of adjusted		earned		earned	EIC I	nealth		ce credit
· ·	inci	earned ome	incom	earned e credit	EIC I	nealth premium	insuranc	
· ·	Number of	earned ome	Number of	earned e credit	EIC h insurance Number of	nealth premium	Insurance Number of	ce credit
gross income	Number of returns	earned ome Amount	Number of returns	earned e credit Amount	EIC F Insurance Number of returns	nealth premium Amount	Insurance Number of returns	Amount (16)
gross income	Number of returns	Amount (10) 171,455,414	Number of returns (11) 15,117,389	Amount (12) 14,313,047	EIC h insurance Number of returns (13) 2,954,321	Amount (14) 1,853,980	Number of returns (15) 2,953,197	Amount (16)
gross income Total	(9) 15,117,389 54 465	Amount (10) 171,455,414 428,911	Number of returns (11) 15,117,389 54,465	earned e credit Amount (12)	EIC F Insurance Number of returns (13)	Amount (14) 1,853,980 35,793	(15) 2,953,197	(16) 760,95
gross income fotal No adjusted gross income if under \$1,000	(9) 15,117,389 54 465 207 987	Amount (10) 171,455,414 428,911 158,978	Number of returns (11) 15,117,389 54,465 207,987	(12) 14,313,047 42,669 29,337	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711	(14) 1,853,980 35,793 *2,117	(15) 2,953,197 16,668 *5,711	(16) 760,955 3,889
gross income Total No adjusted gross income 11 under \$1,000 10 000 under \$2,000	(9) 15,117,389 54 465 207 987 403,465	Amount (10) 171,455,414 428,911 158,978 633,379	11) 15,117,389 54,465 207,987 403,465	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987	EIC H Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247	(14) 1,853,960 35,793 12,117 9,835	(15) 2,953,197 16,668 *5,711 23,247	(16) 760,95: 3,88: 1,07(-2,43)
gross income fotal Io adjusted gross income If under \$1,000 If 000 under \$2,000 Iz.000 under \$3,000	(9) 15,117,389 54 465 207 987 403,465 531,394	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329	11) 15,117,389 54,465 207,987 403,465 531,394	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056	Number of returns (13) 2,954,321 16.668 *5,711 23,247 30,470	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625	(15) 2,953,197 16,668 *5,711 23,247 30,470	(16) 760,95: 3,88: 1,07: 2,43: 5,19:
gross income Total No adjusted gross income if under \$1,000 if 000 under \$2,000 iz 000 under \$3,000 iz 000 under \$4,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348	11) 15,117,389 54,465 207,987 403,465 531,394 488,192	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382	EIC h Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788	(15) 2,953,197 16,668 5,711 23,247 30,470 36,987	(16) 760,95: 3,88: 1,07: 2,43: 5,19: 7,03:
gross income Total	(9) 15,117,389 54 465 207 987 403,465 531,394	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2,581,780	11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759	EIC h insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104	## Amount ## (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104	(16) 760,95 3.88 11 07 2.433 5.19 7.03 13,07
gross income Total No adjusted gross income 11 under \$1,000 11 000 under \$2,000 12,000 under \$3,000 13,000 under \$4,000 14,000 under \$5,000 15,000 under \$6,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228	11) 15,117,389 54,465 207,987 403,465 531,394 488,192	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382	EIC h Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788	(15) 2,953,197 16,668 5,711 23,247 30,470 36,987	(16) 760,95 3,88 11,07 2,43 5,19 7,03 13,07 17,93
gross income Total No adjusted gross income in under \$1,000 in 000 under \$2,000 i2,000 under \$3,000 i3,000 under \$4,000 i4,000 under \$5,000 i5,000 under \$6,000 i6,000 under \$7,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228 4,292,728	110 m. 11	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509	EIC Finsurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451	(14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451	(16) 760,95 3.88: *1 07: 2.43: 5.19: 7,03: 13,07: 17 93: 18,05:
gross income Total No adjusted gross income 11 under \$1,000 11 000 under \$2,000 12 000 under \$3,000 13 000 under \$4,000 14 000 under \$5,000 15 000 under \$6,000 16 000 under \$7,000 17,000 under \$8,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2,581,780 3,168,228 4,292,728 5,949,272	11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796	(14) 1,853,960 35,793 2,117 9,835 10,625 22,788 29,078 33,332 23,018 61,236	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690	(16) 760,95 3.88 1 07 2,43 5,19 7,03 13,07 17 93 18,05 35,76
gross income otal lo adjusted gross income 1 under \$1,000 1 000 under \$2,000 2 000 under \$3,000 3,000 under \$4,000 4 000 under \$5,000 5,000 under \$6,000 6,000 under \$7,000 7,000 under \$8,000 8 000 under \$9,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228 4,292,728	110 m. 11	Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869	EIC Finsurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451	(14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796	(16) 760,95: 3,88: 1,07: 2,43: 5,19: 7,03: 13,07: 17,93: 18,05: 35,76: 34,75'
gross income otal lo adjusted gross income 1 under \$1,000 2 000 under \$2 000 2 000 under \$3,000 3,000 under \$4 000 4 000 under \$5,000 5,000 under \$6,000 6,000 under \$7,000 7,000 under \$8,000 8 000 under \$9,000 9,000 under \$10,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347 800,016	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2,581,780 3,168,228 4,292,728 5,949,272 6,492,112	110 Number of returns (11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256	EIC h Insurance Number of returns (13) 2,954,321 16.668 15,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879	Amount (14) 1,853,980 35,793 12,117 9,835 10,625 22,788 29,078 33,332 23,018 61,236 46,791	(15) 2,953,197 16,668 5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879	(16) 760,95: 3.88: 1.07: 7,03: 13,07: 17,93: 18,05: 35,76: 34,75: 54,46:
gross income otal lo adjusted gross income 1 under \$1,000 1 000 under \$2,000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$6,000 6,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000 9,000 under \$10,000 10,000 under \$11,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347 800,016 893,259	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2,581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198	11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259	earned e credit Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460	Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018 61,236 46,791 92,654	(15) 2,953,197 16,668 5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490	(16) 760,95: 3,88: 107: 2,43: 5,19: 7,03: 13,07: 17,93: 18,05: 35,76: 34,75: 54,46: 55,348
otal lo adjusted gross income 1 under \$1,000 1 000 under \$2 000 2,000 under \$3,000 3,000 under \$4 000 4 000 under \$5,000 5,000 under \$6,000 6,000 under \$6,000 6,000 under \$8,000 8 000 under \$9,000 9,000 under \$10,000 10,000 under \$11,000 11 000 under \$12 000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347 800,016 693,259 837,326 841,007	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338 9,220,641	100m. Number of returns (11) 15,117,389 54,465 207,987 403,465 531,394 486,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007	(12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1183,260 1,193,891	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882	(14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018 61 236 46,791 92,654 92,401 89,608	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614	(16) 760,95; 3,88; 11,07; 2,43; 5,19; 7,03; 13,07; 17,93; 18,05; 35,76; 34,75; 54,46; 55,34; 55,28;
otal	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347 800,016 893,259 837,326	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2,581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338	100m. Number of returns (11) 15.117,389 54.465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232	(12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1183,260 1,193,891 1 050,709	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614	(14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018 61 236 46,791 92,654 92,401	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882	(16) 760,95: 3,88: 1,07: 2,43: 5,19: 7,03: 13,07: 17,93: 18,05: 35,76: 34,75: 54,46: 55,34! 55,28: 56,26:
otal	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338 9,220,641 9,071,593	Number of returns (11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226	Amount (12) 14,313,047 42,669 29,337 116,987 246,056 306,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1183,260 1,193,891 1,050,709 1,060,781	EIC F Insurance Number of returns (13) 2,954,321 16,668 15,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482	Amount (14) 1,853,960 35,793 2,117 9,835 10,625 22,788 29,078 33,332 23,018 61,236 46,791 92,654 92,401 89,608 92,434 156,368	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294	(16) 760,95 3.88 1 107 2,433 5,19 7,03 13,07 17 93 18,05 35,76 34 75 54 46 55,34 55,28 56,26 85,07
gross income Total No adjusted gross income 11 under \$1,000 11 000 under \$2,000 12,000 under \$3,000 13,000 under \$4,000 14,000 under \$5,000 15,000 under \$6,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 639,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2,581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338 9,220,641 9,071,593 10,982,578 10,130,469	Number of returns (11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616	Amount (12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1 183,260 1,193,891 1 050,709 1,060,781 819,784	EIC h Insurance Number of returns (13) 2,954,321 16.668 15,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176	Amount (14) 1,853,980 35,793 •2,117 9,835 10,625 22,788 29,078 33,332 23,018 61,236 46,791 92,654 92,401 89,608 92,434 156,368 115,174	(15) 2,953,197 16,668 5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482	(16) 760,95 3.88 1.107 2.43 5.19 7.03 13.07 17.93 18.05 35,76 34.75 54.46 55,34 55,28 56.26 85,07 66,17
gross income fotal No adjusted gross income if under \$1,000 if 1000 under \$2,000 is 2000 under \$3,000 is 3,000 under \$4,000 is 4,000 under \$5,000 is 5,000 under \$6,000 if 0,000 under \$6,000 if 0,000 under \$9,000 if 0,000 under \$10,000 if 0,000 under \$11,000 if 0,000 under \$12,000 if 0,000 under \$13,000 if 0,000 under \$14,000 if 0,000 under \$15,000	100 Number of returns (9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809 386	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2,581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338 9,220,641 9,071,593 10,982,578 10,130,469 12,060,436	11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809,386	(12) 14,313,047 42,669 29,337 116,987 246,056 306,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1,183,260 1,193,891 1,050,709 1,060,781 819,784 803,269	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176 187,557	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018 61 236 46,791 92,654 92,401 89,608 92,434 156,368 115,174 138,041	(15) 2,953,197 16,668 5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176	(16) 760,95 3,88 11,07 2,43 5,19 7,03 13,07 17,93 18,05 35,76 34,75 54,46 55,34 55,28 56,26 85,07 66,17
gross income Total Io adjusted gross income 11 under \$1,000 11 000 under \$2 000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$6,000 6,000 under \$7,000 7,000 under \$8,000 8,000 under \$10,000 10,000 under \$11,000 11,000 under \$12,000 12,000 under \$13,000 13,000 under \$13,000 13,000 under \$14,000 14,000 under \$15,000 15,000 under \$15,000 15,000 under \$16,000 16,000 under \$17,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 668,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809,386 735,085	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338 9,220,641 9,071,593 10,982,578 10,130,469 12,060,436 11,661,425	11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809,386 735,085	(12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1,183,260 1,193,891 1,050,709 1,060,781 819,784 803,269 628,848	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176 187,557 191,597	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018 61 236 46,791 92,654 92,401 89,608 92,434 156,368 115,174 138,041 120,359	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176 187,557 191,597	(16) 760,95 3,88 11,07 2,43; 5,19 7,03 13,07 17,93 18,05 35,76 34,75 54,46 55,34 55,28 56,26 85,07; 66,17; 55,01; 49,71;
gross income Total Io adjusted gross income 11 under \$1,000 11 000 under \$2 000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$5,000 6,000 under \$5,000 6,000 under \$5,000 8,000 under \$9,000 9,000 under \$10,000 10,000 under \$11,000 11,000 under \$12,000 12,000 under \$13,000 13,000 under \$14,000 14,000 under \$15,000 15,000 under \$16,000 16,000 under \$17,000 17,000 under \$17,000 17,000 under \$18,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809,386 735,085 693,373	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338 9,220,641 9,071,593 10,982,578 10,130,469 12,060,436 11,661,425 11,686,028	100m. Number of returns (11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809,386 735,085 693,373	(12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1,183,260 1,193,891 1,050,709 1,060,781 819,784 803,269 628,848 504,548	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176 187,557 191,597 210,751	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018 61,236 46,791 92,654 92,401 89,608 92,434 156,368 115,174 138,041 120,359 186,991	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176 187,557 191,597 210,751	(16) 760,95 3,88 11 07 2,43 5,19 7,03 13,07 17 93 18,05 35,76 34 75 54 46 55,34 55,28 56,26 85,07 66,17 55,01 49 71 47 37
gross income Total No adjusted gross income iffunder \$1,000 iff 000 under \$2,000 is 000 under \$4,000 is 000 under \$6,000 is 000 under \$6,000 is 000 under \$6,000 is 000 under \$9,000 is 000 under \$10,000 is 000 under \$11,000 is 000 under \$11,000 iffundo under \$12,000 iffundo under \$13,000 iffundo under \$13,000 iffundo under \$14,000 iffundo under \$15,000 iffundo under \$16,000	(9) 15,117,389 54 465 207 987 403,465 531,394 488 192 595,387 598,147 668,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809,386 735,085	Amount (10) 171,455,414 428,911 158,978 633,379 1,315,329 1,645,348 2 581,780 3,168,228 4,292,728 5,949,272 6,492,112 8,069,198 8,386,338 9,220,641 9,071,593 10,982,578 10,130,469 12,060,436 11,661,425	11) 15,117,389 54,465 207,987 403,465 531,394 488,192 595,387 598,147 688,456 839,347 800,016 893,259 837,326 841,007 762,232 847,226 722,616 809,386 735,085	(12) 14,313,047 42,669 29,337 116,987 246,056 308,382 485,759 588,340 797,509 1,109,256 1,107,869 1,251,460 1,183,260 1,193,891 1,050,709 1,060,781 819,784 803,269 628,848	EIC F Insurance Number of returns (13) 2,954,321 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176 187,557 191,597	Amount (14) 1,853,980 35,793 *2,117 9,835 10,625 22,788 29,078 33,332 23,018 61 236 46,791 92,654 92,401 89,608 92,434 156,368 115,174 138,041 120,359	(15) 2,953,197 16,668 *5,711 23,247 30,470 36,987 59,104 72,690 55,451 107,796 87,879 147,490 137,614 140,882 146,294 240,482 193,176 187,557 191,597	ce credit Amount

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

Size of adjusted		young credit		earned e credit		I to offset efore credits		ne tax credits
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	1,802,541	462,766	15,117,389	15,536,762	6,130,847	2,300,455	2,376,193	1,632,283
No adjusted gross income	3,489	551	54 465	47 109	*38	•3		-
\$1 under \$1 000	43,329	1,298	207,987	31,705			1	
\$1 000 under \$2,000	77,059	5,832	403,465	125 258				
\$2,000 under \$3 000	103,229	12,228	531,394	263,483			-	
\$3,000 under \$4,000	76,756	13 435	488 192	328 849				
\$4,000 under \$5,000	107,846	23,384	595,387	522,213	*1,235	*1,186	1,235	*7 462
\$5,000 under \$6,000	88,022	22,387	598,147	628,664	-	-		
\$6,000 under \$7 000	109 310	35,315	688,456	850,877	°1,235	*58		
\$7,000 under \$8,000	105,389	37 018	839 347	1 182,040	*9 158	*268		
\$8,000 under \$9,000	119,757	45,436	800 016	1 188,062	28,780	1 521		
\$9 000 under \$10,000	96,969	37,339	893,259	1,343,262	*28,468	*5,910		
\$10,000 under \$11 000	92,390	35 065	837,326	1,273,673	258,624	20 575		
\$11,000 under \$12,000	84 632	31,302	841,007	1,280,480	290,899	65,854	*1,245	*105
\$12,000 under \$13,000	82,129	30,800	762 232	1,137,769	304,362	92,470	*1,235	*173
\$13,000 under \$14,000	119,942	38,872	847,226	1,184,725	475,866	148,768	*2,480	*157
\$14,000 under \$15,000	72,103	22,045	722,616	908,008	467,443	191,091	*11	*4
\$15,000 under \$16,000	77 731	19,877	809,386	878,164	589,166	257 701	*19,508	*4,751
\$16,000 under \$17,000	80,048	18,526	735,085	697,090	586,809	311,627	119 461	15,828
\$17,000 under \$18,000	52,537	10,040	693,373	561,960	573,467	332,312	188,083	52,014
\$18,000 under \$19,000	59,489	9,079	658,001	438,813	584,316	309,288	329,929	124,619
\$19,000 under \$20,000	54 941	6,946	603,945	309,700	533,700	245,492	400,764	222,832
\$20,000 under \$25,000	95,444	5,991	1,507,078	354,859	1,397,280	316,333	1,312,241	1,204,339

Size of adjusted	Total ii ta			to offset er taxes		undable tion
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
Total	2,376,193	1,632,283	1,869,901	1,208,309	12,172,698	12,027,998
No adjusted gross income		-	33,499	19,228	46,679	27,879
\$1 under \$1,000		-	18,548	1,965	205,629	29,740
1 000 under \$2,000			22,188	7,683	403,046	117,575
\$2 000 under \$3,000			34,355	11,254	530,238	252,230
3,000 under \$4,000	-		56.143	22,022	485,212	306,826
4,000 under \$5,000	*1 235	*7,462	84,235	46,571	593,789	474,456
5 000 under \$6,000			91,755	56,154	595,667	572,509
6 000 under \$7,000			84,220	53,629	685,579	797,190
7,000 under \$8,000		*	194,950	133,937	837,144	1,047,836
8,000 under \$9,000			112,215	91,364	786,633	1,095,177
9,000 under \$10,000		4	107,069	103,254	880,896	1,234,098
10,000 under \$11,000			118,907	104,862	802,542	1,148,235
11 000 under \$12,000	*1,245	*105	116,739	99,609	803,334	1,115,018
12,000 under \$13,000	*1 235	*173	91,076	80,328	727,967	964,971
13,000 under \$14,000	12 480	*157	116,098	91,651	792,163	944,306
14 000 under \$15,000	*11	*4	93,633	66,131	680,153	650,786
15,000 under \$16,000	*19,508	*4,751	135,517	81,775	726,994	538,688
16,000 under \$17,000	119,461	15,828	113,018	56,936	545,046	328,526
17 000 under \$18,000	188,083	52,014	90,941	35,152	444,683	194,495
18,000 under \$19,000	329.929	124,619	71,955	26.123	272.272	103,403
19,000 under \$20,000	400.764	222.832	41,960	11.717	170,724	52 492
20,000 under \$25,000	1,312.241	1.204.339	40.879	6,963	156,309	31,562

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based NOTE. Detail may not add to totals because of rounding

Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

size of adjusted gross income		and a second	avande	3000								
	returns	gross income	ncome	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Returns with regular tax computation only Total	88,848,467	3,184,958,441	2,070,580,851	2,070,490,354	88,848,467	392,858,171	88,848,467	392,859,128	52.410	352,099	88,848,467	393,211,227
Under \$5,000 \$5,000 under \$10,000	3,309,268	8.898.575	15,618,721	1,732 293	3,309,268 7 183,440	260 453	3,309,268	260.457			3 309,268 7 183,440	2 343,224
\$10,000 under \$15,000 \$15,000 under \$20,000	10,538,406	132.678 237	84,624,002	84,624 284	10,589,709	12,694 206	10,589,709	12,694 200	.3,605	3,358	10,538,406	7 429,980
\$20 000 under \$25,000 \$25,000 under \$30,000	9,308 509	208,642,744	113,950,803	113,960,360	9,308,509	17.097.875	9 308,509 7,671,656	17,099 139	•7,139	*39 904	9 308 509 7 671,656	17,139,042
530,000 under \$40,000 \$40,000 under \$50,000	12.298.021	427,216,672	272.828,793 269,759 357	272,860,301	12,298,021	43,937,300	12 298,021	43,652,715	*3.200	*12 469	12 298,021 9 045,011	43,665,184
\$50,000 under \$75,000 \$75,000 under \$100,000	12 118,004	732,927,006	510,857,519	510,946 740 254,692,573	12,118,004	90,385,890 52,335,559	12 118,004	90,385,849 52,335,560	*8,899	*99 594 43,495	12 118,004	90,485,443
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	2.232,809 374,024 55,459	282,066,722 106,110,516 37,000,893	211,379,432 88,961,991 32,477,097	211,404,313 88,882,313 32,378,936	2,232,809 374,024 55,459	49,985,796 27,136 278 11,558,868	2 232,809 374,024 55,459	49,985 733 27 136,132 11 558,845	.4,03 5 229 .159	*88.683 1 157 *17.634	2 232,809 374 024 55 459	50,074 416 27 137.289 11 576 479
\$1,000,000 or more	20.585	45,084,073	39,833,616	39,680,409	20,585	15,250,706	20,585	15,250,698	71	23,465	20,585	15 274 163
Returns with Form 8615 tax computation												
Total	251,531	1,574,068	1,359,807	1,359,807	251,531	296,709	251,531	408,132		•	251,531	408,132
Under \$5,000 \$5,000 under \$10,000	25,209	480,047	352,816	352,816	205,047	52,951	205,047	81,589			205,047	81,589
\$10,000 under \$15,000	*8,578	106,120	•97.489	•97,489	8,578	*14 628	*8,578	*28 314			*8 578	*28 314
\$20,000 under \$20,000	1,245	.26,270	.25,523	*25,523	1,245	*3,833	1,245	*7,847			*1 245	•7,847
\$25 000 under \$30,000 530 000 under \$40 000	*2.237	-64.780	-63.437	*63.437	-2.237	•11,329	-2.237	*24.500			-2.237	•24 500
\$40,000 under \$50,000	*1.124	*48.411	*47,578	*47,578	•1 124	•10,089	*1 124	*18,584			*1 124	*18,584
\$50,000 under \$13,000 \$75,000 under \$100.000	.962	*76,514	*66.429	*66.429	.962	•16.290	*962	.24,530			.962	.24 530
\$100,000 under \$200,000	*1.877	-228.973	*215,254	*215,254	1.877	*59,072	1,877	*69.087	,		1,877	180,087
5500,000 under \$1,000,000	215	164,682	156,009	156,009	215	.57.649	215	.54,351			215	.54 351
Refurbs with Schedule D		000	100	PC6.00	ñ	73 004	in in	014,02			ñ	0.00
tax computation Total	1,625,559	445,652,747	381,601,829	381,359,884	1.625,559	122,253.076	1,625,559	115,090,650	3,416	35,443	1,625,559	115,126,092
Under \$5,000	,	,	,	,			,			٠		•
\$5,000 under \$10,000 \$10,000 under \$15,000		, .	* *	. ,	, ,			1 1			, .	
\$15,000 under \$20,000		•	•	•	٠	,	٠			1		•
\$25,000 under \$30,000 \$25,000 under \$30,000		4 4	,						· .	. ,	. 1	
530,000 under \$40,000	,			,		٠			,	,	•	
550 000 under \$75.000	102,149	6.898,594	6,054,529	6,054,544	102 149	1 423,425	102 149	1.412.379			102 149	1 412 379
\$75,000 under \$100,000	112 097	9 751,672	8 038,961	8,039,123	112 097	1,995,452	112.097	1 969 890	. 820	*3.678	112 097	1 969 890
\$200,000 under \$500,000	410,837	121,559,933	104 405,709	104 382 174	410.837	32,349,469	410,837	31,088 931	1 806	10,601	410.837	31.099.532
\$500,000 under \$1,000,000	84 960	57,070 206	50,281,928	110 823 890	84,960	17 950 865	84,960	16,812,283	371	11 324	84 960	16,823,607

Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted **Gross Income--Continued**

13.5 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40 14.40	The properties of the properti		Total ta	Total tax credits	Income tax	tax after credits	Alternative	Alternative minimum tax			Total income tax		
13 (14) (14) (14) (14) (15) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (16) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (17) (1	173 174 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175 175	Type of tax computation by	Number		Number		Number		Number		Asaper	As a percentage of	Average
Comparison only 12 (27) (14) (15) (16) (17) (19) (19) (19) (19) (19) (19) (19) (19	Comparison to the comparison of the comparison o	size of adjusted gross income	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount	Modified taxable income	Adjusted gross income	income tax (dollars)
Completion of the completion o	Computation of the computation o	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,230 1,23	153 500 University 50		12 778 BGB	6 747 382	758 837	386 463 848	000	757	0.00	207 234	0	ç	0 5
0.00 univer \$50.000 1.83.34 1.80.16 1.80.35 1.80.25 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300 1.80.300	000 universi 55 0000 000 universi 55 00000 000 universi 55 0000 000 universi 55 0000 000 universi 55 00000 000 universi 55 0000 000 universi 55 0000 000 universi 55 00000 000 universi 55 0000 000 universi 55 0000 000 universi 55 00000 000	Under \$5 000	22 590	1 298	3,303,519	259,159	*3 738	731	3,303,519	259,890	150	2 9	79
000 courses \$20 000 courses \$2	Comparison	\$5 000 under \$10,000	158 334	18,016	7 064 139	2.325.208	-389	.332	7 064 139	2,325,539	149	4.1	324
000 under \$50 00	000 unter \$50 00	510 000 under 575 000 515 000 under 520 000	3 104 768	1 711 217	8 472,771	6,755,444	-2 497	.2 588	8 472,771	6 758,032	13.7	v v	1 037
1075 922 1075 922 1075 922 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 1075 923 923 923 1075 923 923 923 923 923 923 923 923 923 923	000 uners 500 000 of 950 000 uners 500 000 u	\$20,000 under \$25,000	1,829 493	659,179	9 148,616	16,479,863	*1 265	-2 972	9 148,616	16,482,835	145	00 /	1771
000 condex \$50.000 177.75 170.906 177.75 170.906 177.75 170.906 177.75 170.906 177.75 170.906 177.75 170.906 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177.75 177	000 under \$50 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 57 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 100 000 157 56 4 157 56 4 157 56 4 157 56 4 157 56 4 157 56 4 157 56 4	525,000 under \$30,000	607 800	279.820	7,655,641	18 523,247	•275	.663	7 655,641	18,523,910	149	80 5	2415
000 under \$70000	000 under \$570 000 1776 14 a 80 75 a 12 a 108 309 8 69 89 72 a 22 47 b 26 85 55 1712224 a 80 645 55 8 50 000 under \$570 000 un	\$40 000 under \$50,000	1 041,730	479 684	9,033,839	43 468.622	5.230	3,718	9,035 162	43 472,341	161	108	4,806
12 12 12 13 13 13 13 13	1000 under \$500 000 0.01 194 0.00 000 under \$500 000 0.01 194 0.00 000 under \$500 000 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0.01 194 0	550,000 under 575,000	1,676,614	898,719	12 109 309	89,586 724	32,475	58 535	12 112 224	89 645 259	17.5	12.2	7 398
Table Tabl	Controller Score	5100 000 under \$100 000	337.375	380,753	2 231 619	51,998,302	43,081	88 820	2 231 819	52 087,122	205	149	12 693
Occordinates 5 (00000) T 550 225 (55) 11374522 2 041 51 244 55 1244 55 1244 55 1244 55 1244 51 2445 11426 637 Actual strains T 550 329 (55) 1137452 32 14944474 55 1244 51 788 20 578 14995 233 Actual strains 28 806 6 130 2251 531 402 002 17 7483 3970 221 531 14995 233 Own under \$10,000 22 832 578 36 80 91 12 313 305 22 505 047 84 99 233 Own under \$10,000 22 15 110 22 220 23 719 44 433 30 72 22 2487 112 44 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45 112 45	Feture with Form 8815	\$200,000 under \$500 000	81712	330,130	373,773	26,807,159	25 414	216 390	373,915	27 023 549	30.4	25 5	72.251
tax computation tax co	tax computation tax co	5500,000 under \$1,000,000 51,000,000 or more	16 267 7.750	329,689	55.226 20.575	11,374,822	2,041	51 244	55,445	11 426 067 14 996,263	353 378	30 0 33 3	206,027 728 504
tax computation 28,006 6,130 251,531 402,002 17,483 3,970 251,531 405,972 81,489 125,500	tax computation 28 906 6 130 251531 402 002 174 83 3.970 251531 405.972 81.989 80 00 under \$510,000 under \$510,	Returns with Form 8615											
## Contract 50 000 under 50 000	Contract Stock	tax computation	6		4	6	,	1				,	
100 under \$50 000 12.53 100 under \$50 000 12.53 100 under \$50 000 under \$50 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000 12.55 000	12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.515.000 12.	000	28,906	600	156,162	402,002	17,483	3,970	251,531	405,972	29.9	25.8	1,614
1.255 1.70 1.557 1.28.45 1.70.22 1.58.45 1.70.22 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1.28.45 1	000 under \$55 000 000 under \$55 000 000 under \$55 000 000 under \$55 000 000 under \$50 000 000 under \$5	55,000 under \$10 000	20.032 *2.215	106	25,209	36.719	4 843	3 032	25,209	39,751	24.9	22 4	1 577
000 under \$55 000 000 under \$55 000 000 under \$55 000 000 under \$50 000 000 under \$5	000 under \$50 000 1103 1235 17,022 1,245 17,022 000 under \$50 000 1962 113 1,235 1,2447 1,245 1,2467 000 under \$50 000 1962 113 1,235 1,2447 1,245 1,2467 000 under \$50 000 1962 113 1,235 1,2447 1,124 1,124 000 under \$50 000 1962 1,124 1,124 1,124 1,124 000 under \$50 000 1962 1,124 1,124 1,124 1,124 000 under \$10 000 1,124 1,124 1,124 1,124 1,124 000 under \$10 000 1,124 1,124 1,124 1,124 1,124 000 under \$10 000 1,124 1,124 1,124 1,124 1,124 000 under \$10 000 1,124 1,124 1,124 1,124 1,124 100 under \$10 000 1,124 1,124,22 1,124,27 1,124,37 1,124,37 100 under \$10 000 1,124 1,124,32 1,124	510 000 under \$15,000	*2 353	•70	*8,578	.28,245	,	, ,	.8,578	.28,245	.290	.266	*3,293
1.237 1.237 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2487 1.2	1.000 under \$50,000 1.992 1.13 1.237 1.2447 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1.1544 1	15,000 under 520,000	1 108		4,843	.7 847			*4.843	*27.022	346	*33.4	.5,580
000 under \$50,000 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1982 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983 1983	000 under \$50,000 000 under \$5	525,000 under \$30,000	.992	13	.2 237	.24,487	,	,	.2 237	.24 487	.386	*378	10,946
000 under \$75 000 '982 '448 '982 '20112 '982 '20112 '982 '20112 '982 '20112 '982 '20112 '982 '20112 '982 '20112 '982 '787 '69 427 '69 427 '69 427 '982 '715 '9900 '715 '9000 '715 '9000 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '715 '716 '716 '714	000 under \$75,000 1962 1418 1962 120112 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1977 1987 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 1978 </td <td>30 000 under \$50 000</td> <td></td> <td>,</td> <td>.1 124</td> <td>.18 584</td> <td>, ,</td> <td>, ,</td> <td>*1124</td> <td>. 18 584</td> <td>. 1 085</td> <td>.38.4</td> <td>16 534</td>	30 000 under \$50 000		,	.1 124	.18 584	, ,	, ,	*1124	. 18 584	. 1 085	.38.4	16 534
Occogn under \$100,000 '962 '4418 '962 '20112 '962 '7217 '962 '7217 '962 '7217 '962 '7217 '962 '7217 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '962 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218 '7218	Coop under \$100.000 '962 '4418 '962 '20112 '962 '20112 '962 '168 995 '962 '168 995 '962 '168 965 '962 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965 '168 965	50,000 under \$75 000	,	٠			,		4	,			
1,000 under \$1,000 under \$1,000 under \$20,000	0.000 under \$50,000 0.000	575,000 under \$100,000	.962	*4 418	-962	*20.112	*	٠	*962	*20 112	*303	*263	.20,906
Section Sect	### 1200 000 or more 51,000 000 ### Returns with Schedule D ### Returns with Schedule D ### Returns with Schedule D ### Applied	100,000 under \$200,000	327	-85	1,8//	C66 89.	327	432	1.877	.69 427	323	*30 3	36,988
Returns with Schedule D tax computation 1,624,612 113,722,382 106,752 1,124,927 1,625,171 114,847,309 100 under \$10,000 100 under \$10,000 100 under \$10,000 100 under \$10,000 112,4927 1,625,171 114,847,309 100 under \$10,000 100 under \$20,000 100 under \$20,000 11,124,927 1,124,927 1,124,927 1,14,847,309 100 under \$10,000 100 under \$20,000 100 under \$20,000 11,124,927 1,124,927 1,14,847,309 100 under \$10,000 100 under \$20,000 100 under \$20,000 100 under \$10,000 1,124,927 1,124,927 1,14,847,309 100 under \$10,000 100 under \$10,000 100 under \$10,000 100 under \$10,000 1,124,927 1,124,927 1,14,847,309 100 under \$10,000 100 under \$10,000 100 under \$10,000 100 under \$10,000 1,124,85 1,120,97 1,120,97 1,120,97 100 under \$10,000 100 under \$10,00	Returns with Schedule D tax computation 1,624,612 113,722,382 106,752 1,124,927 1,625,171 114,847,309 100 under \$10,000 100 under \$10,000 100 under \$10,000 100 under \$10,000 1,124,927 1,124,927 1,124,927 1,14,847,309 100 under \$10,000 100 under \$20,000 100 under \$20,000 100 under \$20,000 1,124,927 1,14,847,309 1,14,847,309 100 under \$100 100 under \$100 100 under \$10,000 9 493 8 478 102 109 1,403,901 -40 -41 1,02 149 1,403,942 100 under \$100	500,000 under \$1,000,000	.30	*796	*215	*53,555 *26,384			215	*53,555	343	325	.249,093
tax computation 408,146 1,403,710 1,624,612 113,722,382 106,752 1,124,927 1,625,171 114,847,309 100 under \$5,000 000 under \$50,000 12 757 14 10,000 12 816 29 4456 30 000 under \$50,000 30 805,075 16 805,075 16 805,075 16 805,075 16 805,075 16 805,075 16 805,075 17 10,000 17 10,000 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805,075 18 805 18 805 18 805 18 805 18 805 18 805 18	tax computation 1,624,612 11,3722,382 106,752 1,124,927 1,625,171 114,847,309 100 under \$50,000 1,000 under \$20,000 1,000 unde	Refuser with Schooling											
ler 55,000 000 under 520,000 000 under 550,000 0	ler 55,000 000 under 515,000 000 under 525,000 000 under 520,000 000 under 525,000 000 under 520,000 0	tax computation											
9 493 8 478 102 109 1 403.901 • 40 12.57 18374 112.097 1 951.516 198.66 5 25.094 107 33 84.943 16.026,173 15.519 233.523 84.947 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 16.089 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 197.433 1	9 493 8 478 102 109 1 403 901 .41 102 149 1 403 942 12 557 18 374 112.097 1 951 516 25 994 456 410.804 23 605 23 605 906 23 603 613 524 45,712 37 841 610 7 7085 999 45 737 38 206 609		408,146	1,403,710	1,624,612	113,722,382	106,752	1,124,927	1.625,171	114,847,309	30.1	25.8	70,651
9 493 8 478 102 109 1 403.901 • 10 12 757 1 874 1 12.097 1 915 15 00 199 566 271 444 868 946 25 094 107 53 631 86.989 869.435 25 181 095 000 34 509 197 433 440, 849,43 16 26,817 15,519 233.523 84,947 16 869,696	9 493 8 478 102 109 1 403 901 102 109 1 403 902 1 403 942 1 403 942 1 403 942 1 403 942 1 403 942 1 955 052 1 955 052 1 955 052 1 955 052 1 955 052 1 955 052 1 955 052 1 97 433 84 943 1 65 519 23 523 1 84 943 1 65 519 23 523 23 23 23 23 64 959 455 13 284 1 66 25 10 23 523 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10 20 1 10	Jnder \$5,000	•	,		,		,				,	
9 493 8 478 102 109 1 403.901 • .40 • .41 102 149 1 403.942 1 403.942 1 102 149 1 403.942 1 100 1 199 566 271 444 868 946 25 094 107 23 631 86.989 869.435 25 181 095 197 433 84.943 16 0.00 34.509 29 4456 84.943 16 0.00 34.509 293.523 84.943 16 0.00 34.509 323.523 84.945 16 0.00 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.509 34.	9 493 8 478 102 109 1 403 901 • 10 12 757 18 374 112.097 1 951 516 • 1485 112.097 1 955.052 199 566 271 444 868 946 25 094 107 23 831 86 969 869,435 25 181 095 000 128 816 294 456 410,804 30 805,075 58 992 435,840 410,806 813 244 0915 197 433 84 943 16 26 173 37 84 16 10 7 085 364 999 45 737 38 206 609	5.000 under \$10 000	,				*				,	,	
9 493 8 478 102 109 1 403.901 • 40 12.57 18374 112.097 1 951.516 • 1485 1985 8 69.435 25.094 107 23.831 86.989 869.435 25.8181.095 000 34.509 197.433 16.26.173 15.519 233.523 84.947 16.859.696	9 493 8 478 102 109 1 403 901 .40 .41 102 149 1 403 942 1 257 18 374 112.097 1 951 516 25 94 456 25 94 456 410.804 23 000 23 003 613 524 45,712 37 841 610 7 085 989 23 6499 45737 38 206 609	515,000 under \$20,000	, ,		,	£ €							
9 493 8 478 102 109 1 403.901 • 40 • 41 12.097 1 102 149 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.942 1 403.943 1 603.173 1 55.19 233.523 84.947 1 6859.696	9 493 8 478 102 109 1 403 901 1 485 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 955.052 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097 1 12.097	\$20,000 under \$25,000				1	,	,	,		•	ı	
9 493 8 478 102109 1 403.901 • 40 • 12 57 18374 112.097 1 955.052 112.097 1 955.052 129856 271 444 868.946 25.094.107 23.831 86.989 869.435 25.181.095 34.509 197.433 84.943 16.26.175 15.519 233.523 84.947 16.859.696	9 493 8 478 102 109 1 403 301 • .40 • .41 102 149 1 403 342 1 403 942 1 403 942 1 403 942 1 403 942 1 403 942 1 403 942 1 403 942 1 403 942 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102 149 1 102	\$25,000 under \$30,000								*			
9 493 8 478 102 109 1 403.901 • **40 • **1 102 149 1 403.942	9 493 8 478 102 109 1 403.901 • 40 • 41 102 149 1 403.942 12 757 18 374 112.097 1 951 516 • 1485 • 3 536 112.097 1 955.052 199 566 271 444 868 946 25 094 107 23 631 86.989 869.435 25 181 095 12 816 294 456 410,804 30 605,075 58 992 435,840 440,806 31,240 915 19 433 84 943 16 226 173 7 085 364 999 45 737 38 206 609	540.000 under 550.000		, ,							,		
12.75/ 18.374 112.09/ 1991.516 1485 13.56 112.097 1955.052 199.566 271.444 868.946 25.094.107 23.831 86.989 869.435 25.181.095 31.5519 33.523 84.947 16.626.173 15.519 233.523 84.947 16.859.696	12 75/ 18 3/4 112.09/ 1951 516 1485 13.56 112.097 1955,032 199 566 271 444 868.946 25.094 107 23.631 86.989 869.435 25.181 095 128 816 929 456 410,804 30.805,075 58.992 435,840 410,806 31.240 915 13.4509 197 433 84.943 16.225 173 15.519 233.523 84.947 16.859 696 23.003 613.524 45,712 37.841 610 7.085 364.999 45.737 38.206.609	550 000 under 575,000	9 493	8 478	102 109	1 403,901	-40	-41	102 149	1 403,942	23.2	20.4	13.744
128 816 294 856 410,804 30,805,075 58,992 435,840 410,806 31,240,915 34,509 197,433 84,943 16,626,173 15,519 233,523 84,947 16,859,696	128 816 294 456 410,004 30.005,005 58.992 435,840 410,915 31.240.915 34.509 197.433 84.943 16.226.173 15.519 233.523 84.947 16.859.696 23.003 613.524 45.712 37.841.610 7.085 364.999 45.737 38.206.609	5.100 000 under 5.100 000	12 /5/	78 374	112.097	75 097 107	73 631	3536	112.097	75 181 005	243	200	77 441
34 509 197 433 84 943 16 626,173 15,519 233,523 84,947 16 859 696	34 509 197 433 84 943 16 626 173 15,519 233,523 84,947 16 859 696 23 30 03 613 524 45,712 37 84 16 10 7 085 364 999 45,737 38 206 609	\$200,000 under \$500,000	128 816	294 456	410,804	30 805.075	58 992	435.840	410,806	31,240,915	29.9	25.7	76 042
	23 003 613 524 45.712 37 841 610 7 085 364 999 45 737 38 206 609	5500 000 under 51 000 000	34 509	197 433	84 943	16 626.173	15,519	233.523	84.947	16 859 696	33.6	29 5	198 443

Estimate should be used with caution due to the small number of sample returns on which it is based
 NOTE Detail may not add to totals because of rounding

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income (All figures are estimates based on samples--money amounts are in thousands of dollars)

Ss. Income Number of returns (1) (1) (1) 86.435,367 3524,075 7,096,914 8,482,851 8,688,606 9,149,885 7,658,908 12,285,708 9,038,752 12,215,142 4,221,142 4,221,655 992,304 15,411 1,292,743 2,284,306 3,215,477 3,228,436 15,477 3,228,436 16,684,554 6,684,554 6,684,554 6,684,554 6,684,535 869,123 ms 36,952,288 3,505,052 6,816,152 6,816,152 6,816,152 6,816,152	Adjusted gross income less deficit (2) 5.513.880 5.513.880 5.513.880 2.53.48.012 106.343.511 152.445.756 205.282.433 209.448.325 426.792.262 403.802.302 739.533.722 359,522.515 407.472.428	Total income tax (3) 502,787,806 427,507 2,424,379 6,841,803 11,012,690 16,490,967 18,548,861 43,55,580 91,053,007 54,080,534 75,285,238 139,871,281	(4) (4) (4) (4) 14,918,785 2,588,077 4,629,748 1,968,343 2,390,964 1,573,528 761,953 574,988 213,289 148,930	Adjusted gross income less deficit (5) 210,849,370 7 485,631 35,229,868 25,636,218 41,819,153 34,749,730 20,620,836 19,812,008 9,387,667 8,827,407 2,003,037	(6) (6) (137,626 1.29 525 1.010 167 580.841 1199.579 1 053 288 685 554 666 317 319 068 296,580 45 418	10,343,763 10,343,763 291 076 1 678 061 2 167,749 1 199 358 1 746 183 1 155,493 1 1092 319 5 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5 under 7 percent Adjusted gross income less deficit (8) (8) 222,254,438 417,106 13,769,770 24,229,539 21,880,666 38,867,576 31,638,639 37,492,520 25,135,281	13,589,210 13,589,210 24,480 778,494 1,535,286 1,291,232 2,391,665 1,929,518 2,312,754 1,547,647
Mumber of returns (1) (1) (1) (1) (1) (1) 86.435,367 3.524,075 7.096,914 8.482,851 8.68,660 9.149,885 7.658,908 12.285,208 9.036,752 12.215,142 4.221,065 3.103,603 992,304 40,742,883 1,522,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592,743 1,592	Adjusted Jess deficit (2) (2) (563.975.607 5.513.880 5.5348.012 106.343.511 152.445.756 205.282.433 209.448.325 426.792.662 739.593.722 407.472.428	(3) (3) (3) (3) (47.507 2.424.379 6.841.803 11.012.690 16.490.967 18.548.861 43.255.86 43.495.959 91.053.007 54.080.534 75.285.286 139.871.281	14,918,785 2,588,077 4,629,748 1,988,343 2,390,964 1,573,528 761,953 574,988 213,289 148,930	Adjusted gross income less deficit (5) 7 485,631 35,229 868 25,636,218 41,819,153 34 749,730 20,520,836 19,812,008 9,387 867 8,827 407 2,003,037	(6) (6) (737,626 129,525 1,010,167 580,841 1199,579 1053,288 685,554 666,317 319,068 296,580 45,418	10,343,763 10,343,763 291,076 1678,061 2167,749 1199,358 1746,183 1756,493 1199,319 570,691	Adjusted gross income less deficit (8) 222.254.438 417.106 13.769.770 24.229.539 21.880.666 38.887.576 31.638.639 37.492.520 25.135.281	Total income tax (9) (9) 24.480 278.484 1.535.286 1.291.232 2.391.655 1.929.518 2.312.754 1.547.647
(1) 86.435,367 3.58 3.524,075 7.096,914 8.688,660 9.149,885 12.288,068 12.288,068 12.285,088 40.742,883 2.284,306 992,304 40.742,883 2.284,306 3.758,77 3.228,306 40.684,554 6.684,554 6.684,554 6.684,554 6.684,554 6.686,123 8.685,123 8.685,128 8.505,052 6.616,152	(2) 5.63,975,607 5.513,880 5.5348,012 106,343,511 152,445,756 209,448,325 408,922,62 403,802,302 739,533,722 359,522,515	(3) 502,787,806 427,507 2,424,379 6,841,803 11,012,690 16,490,967 18,548,861 43,255,580 43,495,959 91,053,007 54,080,534 75,285,285 139,871,281	14,918,785 2 588 077 4 629,748 1 988,343 2 390,964 1,573,528 761,953 574,988 213,289 148 930 22,942	(5) 210,849,370 7 485,631 35,229,868 25,636,218 41,819,153 34,749,730 20,620,836 19,812,008 9,387,607 8,827,407 2,003,037	6,137,626 1,29,525 1,010 167 580,841 1199,579 1053,288 685,554 666,317 319,068 296,580 45,418	(7) 10,343,763 291 076 1 678 061 2 167,749 1 199 358 1 746 183 1 155,493 1 1092 319 5 70,691	(8) 222.254.438 417.106 13.769.770 24.229.539 21.880.666 38.867.576 31.638.639 37.492.520 25.135.281	(9) 13.589.210 24.480 778.484 1.535.286 1.291.232 2.391.232 2.391.232 2.391.232 1.929.518 2.312.754 1.547.647
86,435,367 3,524 3,524 075 7,096,914 8,682,665 1,096,914 8,682,665 9,149,885 7,658,908 12,285,208 421,065 9,036,752 40,742,883 2,284,306 3,103,603 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 41,129,747 42,284,306 42,644 6,684,554 6,684,554 6,686,123 41,136,745 6,816,152 6,816,152 6,816,152	563,975,607 55,13,880 55,348,012 106,343,511 105,245,756 209,448,325 426,792,262 405,792,262 403,802,302 403,802,302 403,802,302 403,802,302 403,802,302 403,802,302 403,802,302 403,802,302	\$02,787,806 427,507 2,424,379 6,841,803 11,012,690 16,490,967 18,548,861 43,255,580 43,495,959 91,053,007 54,080,534 75,285,238 139,871,281	14 918.785 2 588 077 4 629,748 1 968,343 2 390,964 1 573,528 761 953 574 988 213,289 148 930 22,942	210,849,370 7 485,631 35,229,868 25,636,218 41,819,153 34,749,730 20,620,836 19,812,008 9,387,667 8,827,407 2,003,037	6.137,626 1.010 167 580 841 1199,579 1053 288 685 524 666 317 319 068 296,580	10,343,763 291,076 1678,061 2,167,749 1,199,358 1,746,183 1,155,493 1,092,319 5,70,691	222,254,438 417 106 13 769 770 24 229 539 21,880,666 38 867 576 31,638,639 37,492,520 25,135,281	13,589,210 24,480 778,484 1,535,286 1,291,532 2,312,754 1,547,647
3.524.306 3.524.306 3.668.660 9.149.885 1.228.908 1.228.908 1.228.908 1.221.42 4.221.065 3.103.603 4.0,742,883 2.284.306 3.284.306 4.0,742,883 3.284.306 3.284.306 4.0,742,883 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.306 3.284.	5.513.880 5.513.880 106.343.511 152.445.756 209.448.325 402.802.302 739.533.722 359,522.515 407.472.428	202,747,500 427,507 2 424,379 6,841,803 11 012,690 16,490,967 18,548,861 43,255,580 43,495,959 91,053,007 54,080,534 75,285,238 139,871,281	2.588.077 4.629,748 1.988,343 2.390,964 1.573,528 761,953 574,988 2.13,289 148,930	210,049,370 35,229 868 25,636,218 41,819,153 34,749,730 20,620,836 19,812,008 9,387 667 8,827 407 2,003,037	1.010 167 580.841 1.090.579 1.053.288 685.554 666.317 319.068 296.580 45.418	10,343,163 1678 061 2 167.749 1 199 358 1 746 183 1 155,493 1 1092 319 570,691	22,23,438 417 106 13 769 770 24 229 539 21,880,666 38 867 576 31,638,539 37,492,520 25,135,281 22,759 344	24 480 24 480 778 484 1 535 286 1 291 232 2 391 665 1 929 518 2 312 754 1 547 647
3524 075 7,096,914 8,486,860 9,149,885 12,285,208 12,285,208 12,215,142 40,742,883 2,284,306 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1,504 1	5,313,880 165,348,012 165,348,012 152,445,756 209,448,325 426,792,262 403,802,302 739,533,722 359,522,515 407,472,428	2.424.379 6.841.603 11 012.690 16.490,967 18.548.861 43.255.580 91.053.007 54.080.534 75.285.238 139.871,281	2 290,964 1 968,343 2 390,964 1 573,528 761,953 574,988 213,289 148,930	35,229 868 25,636,218 41,819,153 34,749,730 20,620,836 19,812,008 9,387,607 8,827,407 2,003,037	1.010 167 580.841 1.053.258 1.053.258 685.554 666.317 319.068 296.580	291 076 1 678 061 2 167,749 1 199 358 1 746 183 1 1092 319 570,691	41/106 13/69/70 24/229/539 21,880,666 38/67/576 31,638,639 37,492,520 25,135,281 22,759/344	24 480 778 484 1 535 286 1 291 665 1 929 518 2 312 754 1 547 647
8,482,851 8,688,660 9,149,885 7,658,908 12,285,208 20,36,752 40,742,883 2,441 40,742,883 40,742,883 15,441 1,292,743 15,441 1,292,743 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,041 1,5,051 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052 1,5,052	106,343,511 106,343,511 205,245,756 205,282,433 209,448,325 426,792,262 403,802,302 739,533,722 359,522,515 407,472,428	6,841,803 11 012,690 16,490,967 18,548,861 43,255,580 91,053,007 54,080,534 75,285,238 139,871,281	1 982,343 2 390,964 1,573,528 761,953 574,988 213,289 148,930	25,636,218 41,819,153 34,749,730 20,620,836 19,812,008 9,387,667 8,827,407 2,003,037	199.579 1053.288 685.554 666.317 319.068 296.580 45.418	2 167.749 1 199.358 1 746.183 1 155.493 1 092.319 5 7 0 6 9 1	24.275.9.710 24.280,666 38.867.576 31,638,639 37,492,520 25,135,281 22,759,344	1 535 286 1 291 232 2 391 665 1 929:518 2 312 754 1 547 647
8,668,660 9,149,885 7,658,908 12,285,208 903,6752 4,2215,142 40,742,883 3,103,603 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,742,883 40,743,843 41,175,745 5,041 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166,165 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10,166 10	152 445,756 205 282,433 209,448,325 426,792 262 403,802,302 739 533,722 359,522,515 407,472,428	11 012 690 16 490,967 18,548,861 43,255,580 43,495,959 91,053,007 54,080,534 75,285,238 139,871,281	2.390.964 1.573.528 761.953 574.988 213.289 148.930 22.942	41 819 153 34 749,730 20 620,836 19,812,008 9,387 667 8 827 407 2,003,037	1 199 579 1 053 288 685 554 666.317 319 068 296.580 45 418	1199 358 1746 183 11092 319 570,691	21,860,666 38 86' 576 31,636,639 37,492,520 25,135,281 22,759,344	1 291 232 2 391 665 1,929,518 2,312 754 1,547 647
9,149,885 7,658,908 12,285,208 12,285,208 40,9036,752 40,21,065 3,103,603 40,992,304 40,742,883 2,48 40,742,883 2,284,306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306	205 282,433 209,448,325 426,792 262 403,802,302 739 533,722 359,522,515 407,472,428	16.490,967 18.548.861 43,255,580 43,495,959 91,053,007 54,080,534 75,285,238 139,871,281	1,573,528 761,953 574,988 213,289 148,930 22,942	34 749,730 20,620,836 19,812,008 9,387,667 8,827,407 2,003,037	1 053 288 685 554 666.317 319 068 296.580 45 418	1746183 1155,493 1.092319 570,691	38 867 576 31,638,639 37,492,520 25,135,281 22,759,344	2 391 665 1,929,518 2,312 754 1,547 647
7,658,908 12,285,208 12,285,208 12,215,142 12,215,142 14,217,683 3,103,603 40,992,304 40,742,883 2,484 11,292,743 12,284,306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4306 3,218,4	209,448,325 426,792,262 403,802,302 739,533,722 359,522,515 407,472,428	18,548,861 43,255,580 43,495,959 91,053,007 54,080,534 75,285,238 139,871,281	761,953 574,988 213,289 148,930 22,942	20.620,836 19.812,008 9.387 667 8.827 407 2,003,037	685.554 666.317 319.068 296.580 45.418	1,155,493 1,092,319 570,691	31,638,639 37,492,520 25,135,281 22,759,344	1,929.518 2,312 754 1,547 647
12.285.208 42 9.036.752 40 12.215.142 77 12.215.142 77 992.304 49 992.304 49 15.411 1.292.743 2.45 15.417 7 7 3.228.634 66 3.215.477 7 3.228.634 66 6.470.334 670.384 670.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.470.384 6.	426.792.262 403.802.302 739.533.722 359,522.515 407,472,428	43,255,580 43,495,959 91,053,007 54,080,534 75,285,238 139,871,281	574.988 213,289 148 930 22,942	19.812,008 9.387 667 8.827 407 2,003,037	666.317 319.068 296.580 45.418	1.092.319	37,492,520 25,135,281 22,759,344	2.312 754
9,036,752 12,15,142 772 4,221,065 3,103,603 49,92,304 49,92,304 15,411 1,292,743 15,411 1,292,743 15,411 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,29	403,802,302 739,533,722 359,522,515 407,472,428	43,495,959 91,053,007 54,080,534 75,285,238 139,871,281	213,289 148 930 22,942	9,387 667 8,827 407 2,003,037	319 068 296,580 45 418	570,691	25.135,281	1.547 647
40.742,883 2.45 40.742,883 2.45 40.742,883 2.45 40.742,883 2.45 15,411 1.292,743 1.222,433 2.284,306 3.215,477 3.228,4306 3.215,477 3.42 6,470,334 6.864,554 6.703,434 10.156,745 6.745 3.780,981 32,780,981 32,780,981 32,780,981 32,780,981 32,8123 869,123 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.816,152 6.832,475 6.816,152 6.816,152 6.832,475 6.816,152 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.832,475 6.	739 533,722 359,522,515 407,472,428	91.053,007 54.080,534 75.285,238 139,871,281	148 930 22,942	8.827.407 2,003.037	296,580 45 418	004 400	22.759 344	
40,742,683 2.45 40,742,683 2.45 40,742,683 2.45 15,411 1.292,743 1,292,743 2,284,306 3,215,477 3,228,634 6,845,44 10,156,745 3,780,981 2,739,535 869,123 3,505,052 6,816,152 6,816,152 6,816,152	359,522.515 407,472,428	54,080,534 75,285,238 139,871,281	22,942	2,003,037	45 418	384 466		1 404,119
3,103,603,94 992,304 40,742,883 15,411 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1	401,472,428	139.871.281	10000	0	10000	42 494	3 5 10,835	219 481
15 40,742,883 2.45 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 411 15 4	037 077 007	102.1 10.50	759.07	2,613,213	73 335	14 16/	1.760,927	103 480
40,742,883 2,45 15,411 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,292,743 1,0156,745 1,292,738,535 1,296,912 1,292,738,535 1,296,912 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,292,913 1,2	7		0000	200	7.223		000	0
40,42,883 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5411 1,5	0 0	000	6		() L		4	0
1,292,743 1,292,743 2,244,306 3,218,477 3,228,634 6,684,554 6,684,554 10,156,745 3,789,981 3,789,981 3,789,981 3,505,052 6,816,152 6,816,152 6,816,152 6,816,152 6,816,152	2,459,273,066	301,354,878 87,950	2787,827	5/8,352,811	2,0c,1cc,5	4,740,387	147,773,334	9,048,574
1,292,743 2,284,306 3,215,477 3,228,634 6,684,554 6,470,334 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156,745 10,156 10,156 10,156 10,156 10,156 10,156 10,156 10,156 10,156 10,156 10,156 10,156 10,156 10,	-41 065	.58 634	*227	. 000	. ac.		- 20	76.
2.284.306 3.215.477 3.228.634 6.684.554 226.470.334 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.156.745 10.	17 246 420	377 552	1 291 239	17 229 691	322 021	2	100	· ·
3.215.477 3.228.634 6.684.554 22 6,470.334 2739.681 3789.881 3789.881 3789.881 36.952,288 3.505,052 6,816,152 6,816,152 6,816,152	40.420.832	1,698,925	1,457,535	25,053,151	800.496	826 269	15,358,473	897,252
3.228.634 6.684.554 22 6.684.554 22 23 3.780.334 22 3.739.535 33 3.505.052 6.816.152 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6.532.475 6	72,369,015	4 098 172	1,052,721	23,362,331	687,374	1,141,129	25 457 852	1,580,377
6,684,554 22 6,470,334 26,470,334 26,470,334 26,470,334 26,470,334 26,470,334 26,470,334 26,475 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,414 20,4	88 618,116	6,093,927	585.985	15.897 966	535 664	869 379	23,932,998	1,449 385
10 156,745 25 10 156,745 61 3 786,981 35 2 739,535 35 869,123 41 36,952,288 82 3,505,052 6,816,152 6,816,152 6,816,152 6,816,152 6,816,152	233,997,039	19,552,721	442 508	15,228 871	514 761	962,114	33,081,257	2,041 177
0 3780.881 53 00 2739.855 36 869.123 41 11s 36.952.288 82 3.505.052 6.816.152 6.816.152 6.816.152 6.816.152 88	290,036,993	27,223,890	187,768	8,273 310	285 276	523,710	23,067,839	1,423,892
3780.981 35 2.739.535 38 869.123 41 36.952,288 82 3,505.052 6,816,152 6,832.475 6,832.475	617,280.872	71,256,610	123,518	7.301 122	251 161	360,106	21,320,836	1,311 539
36.952,288 82 3,505,052 6,816,152 6,532,475	322.065 504	47,197,268	18,020	1.568.416	31.985	40,543	3,353,888	211 254
36,952,288 82 3,505,052 6,816,152 6,532,475 8	359,840,162	65,016.226	18,9/1	2,372,187	71 216	12.222	1,537,411	92.207
36,952,288 85,350,526,52 86,350,52 475 85	419,776 262	118,718,112	4,229	1,946,830	57.575	1,396	667 199	41 294
36,952,288 85 3,505,052 6,816,152 6,532,475								
3,505,052 6,816,152 6,532 475	828,908,605	109,912,142	7,716,991	54,016,273	1,486,877	4,370,958	46,987,053	2.871.840
6,816,152 6,532,475	8 567 956	356,832	2,584,673	7,478,384	129 198	287,672	413,985	24 320
6,532 475	53,031,269	2 266.035	4 460,394	33,879,638	973 068	1,598,040	13.044 735	734 767
	80 868,026	5,991,501	403,512	4 728.288	149 456	2,086 416	23 215 728	1 474 093
4.909.984	85,685,059	8,041,377	109 152	1,849,523	52 276	157 522	2 725 937	168 960
4,037,184	90,364,502	9,457,494	62,852	1,400,837	43 061	92 253	2.043 201	127 067
3,138,561	85.627.756	9.547.823	20 753	565 274	17 481	62.059	1 812 860	114 539
4.030,487	138,693,022	18,377,164	37 702	1,335,175	40 602	40 979	1 378 022	84 536
1 790.399	79 310.246	12,156,977	14.211	630,616	19 058	20,935	951,794	57 914
1 479,823	88,646,279	15.061 287	16 691	1,018,388	27 550	15.992	930,846	58 898
340 979	29 087 315	5 432.478	4 553	401 849	12 896	1,951	156 947	*8 227
200,000	35 959,047	7,839 231	1 666	238 364	7 759	*1.878	*213 089	.12680
\$200,000 or more 53.	53,068 129	15.383.944	833	489,937	14 472	262	99 908	5 840

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

				Total income tax as a percentage of adjusted gross incomecontinued	rcentage of adjusted g	gross incomecontinue	o o		
		7 under 10 percent			10 under 12 percent			12 under 15 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns									
Total.	24.67B.833	738,296,849	64,120,815	16,414,146	602,494,419	65,792,526	9,521,036	531,809,140	71,723,256
Under \$5 000	259 877	428 163	36,094	146,184	322,353	35,517	134,017	450 397	57 411
55,000 under 510,000	672 296	5 494 978	456,172	30,047	206,019	22,607	60,267	457 457	61,922
\$10,000 under \$15,000	4 071,852	53 300,732	4 299,607	214,094	2,695,232	287,877	27.302	320 249	43,660
515,000 under \$20 000	3,586,931	60,504 776	5 590,540	1 470,168	27,873,884	2,867,630	16,342	285 268	36,110
S20,000 under \$25,000	2 198,859	50,199,076	4 104,608	3,583,855	80 376,998	8,755,728	39,048	903 790	118 618
525 000 under 530 000	2,855,759	78,428 869	6,725,169	2 291,069	61,559,044	7,017 250	584 260	16,908,572	2 128,603
\$30,000 under \$40,000	5,038 501	174,165 381	15,213,681	2,257,638	80,398,244	8 528 770	2,296,918	76,785,524	10 485,504
540,000 under \$50,000	3,071,523	137,383,676	12 061 678	3 198,377	143,203,002	15,583 446	694 615	31 344,001	4,174,796
550,000 under \$75,000	2 689,409	156,356,362	13,707,687	2,747,085	162,780,698	17,897,594	3,941 191	242,302,930	32 418,993
\$75,000 under \$100,000	193,660	15,996 354	1 393,173	401.227	33,166,583	3,678,625	1,346,185	113,807 616	15,511,829
5100 000 under 5200,000	35.747	4 342,014	387,891	70,573	8 441,275	954,752	372 775	44 274 529	6 145 796
5200 000 or more	4 4 1 9	1 696 468	144 516	3.827	1 471 089	162,730	8,117	3 968,808	540,015
Joint returns									
Total	12.407.209	508,010,694	44.026.477	7.204.077	371,063,532	40,397,539	5,310,991	379,658,993	51.179.636
Under \$5,000	.962	*897	.72				*3 404	*10,522	*1270
\$5 000 under \$10,000	,		,			,		,	٠
510.000 under 515,000		٠		•				,	٠
515,000 under \$20,000	•413	-7 469	-542			٠	*41	-813	•103
520,000 under \$25 000	1,018,209	23,480 153	1,804 479	,		٠	ట	.65	5
525,000 under \$30 000	1 768 145	48,648,082	4 088,278	*154	*4,277	*476	*4 652	*125,605	*17.488
530,000 under \$40,000	3 995 950	138,743 027	12.088.231	1 282 325	46.891,540	4,889 595	-40	.1 407	116
540,000 under 550,000	2.813 143	126,052 418	11 055 146	2,862,676	128,550,941	13 958 449	81 489	4,019,692	488,797
550,000 under 575,000	2 592,687	150,897 162	13 230 594	2,603,461	154,521,663	16 973 747	3 555 823	220,112 164	29,389,320
575,000 under \$100,000	181 702	14 947 582	1 298,023	383 438	31,712,771	3 515,853	1 297 315	109,608,974	14 932,162
5100 000 under \$200 000	32 008	3 835 376	341 035	68,571	8,126,494	920,564	361,576	42,823 149	5 949 522
5200 000 or more	3,990	1 398 528	120.077	3,452	1 255,847	138 855	6,648	2 956 603	400,790
Single returns									
Total	9,344,000	151,211,367	13,199,978	7,963,711	189,362,787	20,812,024	3,560,992	123,529,117	16,708,965
Under 55,000	258,916	427 266	36 022	146,184	322,353	35 517	130,613	439,875	56,141
\$5,000 under \$10,000	650,534	5,337,560	442,318	25,408	163,115	17,926	60 267	457,457	61,922
510,000 under \$15,000	3,804 158	49,951,692	4 022 577	201,250	2,535,002	269,029	26,067	303,329	41,561
\$15 000 under \$20 000	3 265, 497	54 912 460	5,104 709	1,360,074	25,887,630	2,659 258	*12.897	.228 544	*29,152
520 000 under 525,000	488,779	10,889,753	973,767	3,375,294	75.624 113	8 232 661	*13 024	*290 246	*40,052
525 000 under \$30.000	370 610	10,136,386	901,746	2,197,787	59,014,772	6 745,658	477,754	13,965 921	1 732 159
\$30,000 under \$40,000	388 843	13 158 558	1 155 979	454 578	15,415,089	1 696,986	2 187 032	72,910,037	9 966 893
\$40 000 under \$50,000	73 358	3 227 412	285 008	127.185	5,505,644	613.049	392 953	17 300,253	2,366,662
550 000 under 575 000	30 875	1 775 560	153 618	64 108	3.731,751	411 154	216 966	12 777 383	1 749 422
575,000 under \$100,000	10,101	869 791	79.053	10,912	911,616	103,611	33,000	2,886 345	398,348
5100 000 under \$200,000	1,983	285 919	25.743	608.	*137,676	*14 865	9 141	1 170,154	156 385
\$200,000 or more	3/12								

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

--Continued

(Ail figures are estimates based on samples-money amounts are in thousands of dollars)

					Total income tax as a ne	o patacular of adulated of	sellatacoemocous sect			
1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,00			15 under 17 percent			17 under 25 percent			25 under 30 percent	
\$ 4583.32 \$19.336.275 \$0.077.300 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.	Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
4.655.32	All returns	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
7.10.00		4 655 332	319 336 275	50 973 703	5 151 295	558 028 001	111 861 620	503 770	189 577 251	51 966 849
1775 1725 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722 1722	Under \$5,000	24 939	58,640	9 061	60.692	193,103	40.058	*11.788	*47.276	*13.397
1,1245 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124 1,124	\$5,000 under \$10,000	*3,793	•20,229	*3,223	*13,089	*90,840	*21 253	*8,384	990'69.	19 357
1724 1724 1725 1726 1726 1726 1726 1726 1727 1726 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727 1727	\$10,000 under \$15,000	*1,245	*12,498	1.970	**2.494	**27,839	••6 494	*6 088	*78 321	.21.103
1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,420 1,42	\$15,000 under \$20,000	. 0		* Li	* L	# L	• 0	1,286	*22 123	.5 832
969 477	\$25,000 under \$25,000	1.248	150 540	4,425	1,245	*30,515	1,610	1,245	26,270	1,847
1,002.161 2,644.666 4,277.443 2,674.00 2,079.001 1,020.161 1,020.161 1,020.161 1,020.161 1,020.161 1,020.161 1,020.162 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020.002 1,020	\$30,000 under \$40,000	991 477	36,879,529	5,805,663	32,191	1,223,153	223,665		.210	*54
1,10,6,175 1,20,14,57 1,10,4,50 56,00,147 1,10,4,10 1,10,6,174 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4,175 1,10,4	\$40,000 under \$50,000	607,410	26 494,695	4 277 143	679,575	30,799,001	5,509,169	•		
77.342 2 15.7542 2 15.7242 2 15.7242 2 15.75424 2 1104520 26.03157 7 1794234 3 22.057034 1.05070 2.0366709 3.06.6303 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.050709 1.0	\$50,000 under \$75.000	1,323,151	86,025,278	13,650,747	976 470	60,165,854	11,517 403	174	*11 351	*3,033
13.952 70.511.067 17.268.888 19.20.566 262.766.984 22.806.799 366.633 17.0266.703 31.90.69 31.90.69 32.806.799 366.633 17.02.65.703 31.90.69 32.806.799 366.633 366.633 36.80.799 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.632 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633 366.633	\$75,000 under \$100,000	1,104,876	94,685,562	15,126,442	1,104,520	95,903,157	17 949,289	3 269	278,855	73,663
13 32	\$100,000 under \$200,000	578 388	70,211 067	11,298,888	1,929,556	262,796,394	52,705 124	74,637	12,056,703	3,173,357
1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,00	\$200,000 or more	13,352	4,768,855	772,337	349,099	106.730.300	23 869,799	396,633	176,979 582	48.647.262
2,488,659 221,054,863 35,302,000 2,849,345 399,265,325 80,338,900 368,843 154,817,95 42,448	Joint returns									
	Total	2,488,659	221,054,863	35,302,000	2,849,345	399,285,325	006'888'08	368,843	154,851,795	42,450,516
	Under \$5,000				*3.404	11,002	.2 145			
	\$5,000 under \$10,000				•	•	:	*3,404	•28 696	*7 659
	\$10,000 under \$15,000	•		ž	7.	*55	.10	, ,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. (
	a 13,000 under azu,000	• •	. 00	• (1				4	100	767
	\$25 000 under \$25,000	7		01	· •	. 308	. 94	. 250.	780 7.	1 885
1,459	\$30 000 under \$40 000	*	:		- 4081	*16.516	13.381	202	.210	554
857.107 58,476,989 9.238,710 62,180 4,524,320 783,349 174 11351 1,066,066 91,686,012 14,64,940 778,020 68,951,645 12,457,655 993 84,487 10.7 548,820 68,802,878 10,751,796 1,672,175 229,879,658 44,652,191 20,730 343,243 140,487 10.7 5 4,037,851 654,856 323,061 95,899,319 21,467,677 343,243 150,814,536 41,48 5 11,203 4,037,841 13,087,021 1,976,192 22,837,58 17,078 25,675,21 7,0 24,939 56,404,044 13,087,021 1,976,101 37,913 17,178 47,276 41,370 11,245 11,246 11,246 11,246 11,246 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 11,245 <td>\$40,000 under \$50,000</td> <td>-1,459</td> <td>*69,031</td> <td>*11,281</td> <td>• 59</td> <td>*2,503</td> <td>.598</td> <td>. •</td> <td></td> <td>,</td>	\$40,000 under \$50,000	-1,459	*69,031	*11,281	• 59	*2,503	.598	. •		,
5 1,069,066 91,668,012 14,645,940 788,020 68,951,645 1245,655 993 84,487 10,069,066 91,668,012 10,069,068 12,457,655 993 84,487 10,069,068 12,457,655 12,0730 3,904,436 10,071,192 25,989,19 21,467,507 343,243 150,814,536 41,436 41,47,436 41,47,437 41,734 41,734 41,272 41,272 41,272 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788 41,788	\$50,000 under \$75,000	857,107	58,476,989	9,238,710	62,180	4,524,320	783 349	•174	11 351	*3,033
5 46.862.0 66.802.0 10.751.196 1,672.125 229,879.658 45.624.191 20.730 3.904.436 1.0 5 40.37.851 65.4856 323.061 95.899.319 21.467.507 343.243 1.50.814.536 40.14 5 1.203 4.037.851 65.4856 323.061 95.899.319 21.467.507 343.243 1.50.814.536 41.47 24.939 58.400 9.061 57.288 133.001.802 26.435,758 107.182 25.675,721 7.0 7.3,404 17.346 1.970 1.2,481 1.2,484 1.6,088 1.733.2 1.7476 1.745 1,1,245 1.1,246 1.1,245 1.1,245 1.2,484 1.6,088 1.74576 1.2,26 920.982 34.484,084 5.426.369 2.2,539 1.1,664 1.967 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245 1.245<	\$75,000 under \$100,000	1,069.066	91.668.012	14,645,940	788,020	68,951,645	12,457 655	666	84,487	22 614
ms 1,203 4,037,851 654,856 323,061 95,899,319 21,467,507 343,243 150,814 536 41,4 ms 1,864,783 82,047,044 13,087,021 1,978,192 133,001,802 26,435,758 107,182 25,675,721 7,0 24,939 58,640 9,061 57,288 182,101 37,913 11,788 -47,276 7,0 1,245 12,498 1,13,089 130,001 127,784 16,849 60,882 133,001 127,283 11,248 11,248 12,486 12,484 12,484 12,484 12,484 12,484 12,484 12,484 12,486 12,486 12,486 10,529 11,987 11,987 12,285 12,286 12,286 12,286 12,286 12,286 12,286 12,286 12,286 12,286 12,248 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 12,486 <td>\$100,000 under \$200,000</td> <td>548.820</td> <td>66,802,878</td> <td>10,751,196</td> <td>1,672,125</td> <td>229,879,658</td> <td>45,624 191</td> <td>20,730</td> <td>3,904 436</td> <td>1,004 073</td>	\$100,000 under \$200,000	548.820	66,802,878	10,751,196	1,672,125	229,879,658	45,624 191	20,730	3,904 436	1,004 073
ms 1,864,783 82,047,044 13,087,021 1,978,192 133,001,802 26,435,758 107,182 25,675,721 7.0 24,939 58,640 9,061 57,288 133,001,802 26,435,758 107,182 25,675,721 7,0 7,245 12,45 13,089 133,001,802 182,101 37,913 11,788 4,276 12,276 1,245 12,498 13,089 13,089 13,089 13,089 12,1243 11,1788 12,4370 12,4370 12,438 12,4380 12,4370 12,438 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4380 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480 12,4480	\$200,000 or more	12.203	4,037,851	654,856	323,061	95,899,319	21.467,507	343,243	150.814 536	41,410,966
1,864,783 82,047,044 13,087,021 1,978,192 133,001,802 26,435,758 107,182 25,675,721 7.0 24,939 58,640 9,061 57,286 193,001,802 26,435,758 107,182 25,675,721 7,0 1,245 17,374 2,781 13,089 27,784 182,101 37,913 11,788 47,276 17,245 17,245 17,245 12,484 17,374 12,45 12,484 12,484 12,484 12,484 12,484 12,484 12,485 12,484 12,485 12,285 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 12,585 </td <td>Single returns</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Single returns									
24 939 58,640 9,061 57,286 182,101 37,913 11,788 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,276 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245 47,245<	Total	1,864,783	82,047,044	13,087,021	1,978,192	133,001,802	26,435,758	107,182	25,675,721	7,037,982
1.245 1.7374 2.781 13,089 99,840 21,253 4,380 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 40,370 <td>Under \$5,000</td> <td>24 939</td> <td>58,640</td> <td>9,061</td> <td>57,288</td> <td>182,101</td> <td>37 913</td> <td>*11,788</td> <td>.47 276</td> <td>*13,397</td>	Under \$5,000	24 939	58,640	9,061	57,288	182,101	37 913	*11,788	.47 276	*13,397
1,245 11246 1,970 2,490 127,784 6,088 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,331 78,321 78,331 78,331 78,321 78,331 78,331 78,321 78,331 78,222 78,227 78,321 78,321 78,321 78,331 78,321 78,331 78,321 78,331 78,321 78,331 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321 78,321	\$5,000 under \$10,000	*3,404	•17,374	*2.781	*13,089	*90,840	*21 253	*4,980	*40,370	*11,698
1,245 29,309 4415 1,245 30,515 1694 1245 20,231 920,962 34484,094 5,426,369 39,22,74 602,962 27,393,914 4873,877 1967 1226 557,647 24,252,063 3,922,74 602,962 27,393,914 4873,877 1967 1226 0 26,515 2,216,840 351,820 25,2843 49,867,816 96,34,631 1726 1102,459 0 26,515 2,216,840 351,820 25,640,570 44,50,201 12,266 5985,932 15 0 18,068 2,020,438 326,759 202,339 25,640,570 5582,617 39,069 5985,932 15 1,017 600,488 96,754 20,539 8149,515 1807,512 41,464 19,373,555 53	\$10,000 under \$15,000	1,245	*12 498	1.970	*2,490	•27.784	.6 484	.6,088	*78,321	*21,103
1,245 '29,309 '4415 '1,245 '90,515 '7,610 '1,245 '26,20 920,982 34,484,094 5,426,369 -330 -10,529 '1,967 -8 -226 55,647 24,252,063 3,922,774 602,962 27,393,914 4873,877 - - 309,720 18,355,299 2,944,319 822,894 49,867,816 9,634,631 -102,459 -102,439 0 26,515 2,216,840 351,820 252,643 215,40,679 44,50,201 12,66 5985,932 15 0 18,068 2,020,438 326,759 202,339 25,640,570 5582,617 39,069 5985,932 15 1,017 600,488 96,754 20,539 8149,515 1807,512 41,464 19,373,555 53	\$15,000 under \$20,000				• 1	•		*1 245	-21311	.5 600
920.982 34484094 5,426,369 2353 60,330 11 694 8 7256 557,647 24,25,063 3,922,774 602,982 27,39914 4873,877 1967 28,52,599 1,922,774 1,022,692 1,015 1,1067 1,1067 1,1067 1,107 1,107 1,1017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017 1,017	\$20,000 under \$25,000	1,245	.29,309	*4 415	1,245	*30,515	.7 610	1,245	.26 270	7 847
920,982 3484,084 5,426,389 730 710,529 71,967 920,982 3,922,774 602,982 2,739,914 4873,877 724,252,083 2,944,319 822,894 49,867,816 9,834,877 7102,459 26,515 2,216,840 355,820 252,643 21,506,679 4,460,201 712,459 7102,459 18,068 2,020,438 326,759 202,339 214,9515 1,807,512 41,464 19373,555 5	\$25,000 under \$30,000				*2 353	*67,538	-11 694	©O *	.226	.28
55,184/ 24,252,033 2,944,319 822,894 49,867,816 9,634,631 1296 102,459 309,720 18,355,299 2,944,319 822,894 49,867,816 9,634,631 1296 102,459 26,515 2,216,840 351,820 252,643 21,540,679 4450,201 1296 5985,932 1 18,068 2,020,438 326,759 202,339 25,640,570 5582,617 39,069 5985,932 1 1,017 600,488 96,754 20,539 8,149,515 1,807,512 41,464 19,373,555 5	\$30,000 under \$40,000.	920,982	34,484,094	5,426,369	•330	*10,529	1967			,
26,515 2.020.438 351,820 252,643 21,540,679 4.450.201 ***1296 ***102,459 ***102,459 18,068 2.020,438 326,759 20.539 25,640,570 5582,617 39,069 5985,932 1 1,017 600,488 96,754 20,539 8149,515 1,807,512 41,464 19,373,555 5	\$40,000 under \$50 000	309.720	18 255 200	3,922,774	602.982	27,393,914	48/3.8//	•		,
18,068 2,020 438 326,759 202,339 25,640,570 5,582,617 39,069 5,985,932 1 1.017 600,488 96,754 20,539 8149,515 1,807,512 41,464 19,373,555 5	#30,000 under #73,000	308.720	10,333,233	2,944 319	022.094	49.067,015	9,634,631	900	- ABO 001+	-27 480
1,017 600 488 96,754 20,539 8149,515 1807,512 41,464 19,373,555	\$100 000 under \$200 000	18 068	2 2 18,640	326 759	202,643	25 640 570	5 582 617	39.068	5 985 932	1 589 797
	\$200,000 or more	1,017	600 488	96,754	20 539	8 149 515	1 807 512	41 464	19 373 555	5 360,991

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

		30 under 50 percent			50 under 100 percent			100 percent or more	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(56)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	233,531	194,368,812	65,800,370	4,508	773,649	514,558	10,367	-3,812,598	307.272
Under \$5,000			,	8	21.	-14	7 415	-3,888,806	81 950
\$5,000 under \$10,000	68.	.326	*139				41,190	-9 459	*51055
\$10,000 under \$15,000	*2,228	*26,672	*9,573	10	••139	26	**1 451	*16140	**55 578
S15.000 under S20.000	-3,607	*59 819	.21 482	*	:	:	:	:	:
\$20 000 under \$25,000	*3 421	*68 755	.26,003	**1 247	**30,252	**20,962	2.	161	.252
\$25,000 under \$30 000	*2 293	*66 363	*25,154	*	*	:	£.	.83	06.
\$30 000 under \$40 000	1,127	*34 108	15,257		:	•	*42	*1,550	.3,896
\$40,000 under \$50,000	*1,152	*49,630	18,997	120	*5,351	*4,015			
\$50,000 under \$75,000	*4 088	-293,807	*118,683	•23	1,589	*1112	*155	*9 105	.37,056
\$75,000 under \$100,000	918	83,692	30,097	0.60	*86,273	*51,357	9.	*552	.1161
\$100,000 under \$200,000	5 911	820,907	284 031	1,096	*141,505	*114,879	77	13,893	35,971
\$200,000 or more	208.747	192 864,733	65,250 955	1,035	508,524	322 121	.20	*25,265	.40 263
Joint returns									
Total	180,746	161,066,360	54,390,969	2,767	665,848	447,155	7,037	-2,396,811	221,549
Under \$5,000				60	417	*14	4,229	-2,445,673	59,189
\$5,000 under \$10,000	68.	.326	139				1,154	.9 280	.50,753
\$10,000 under \$15,000	.49	.548	*184	£.	•36	.27	*1 449	*16 107	*55,313
\$15.000 under \$20.000	ů	*46	*15	en *	**84	53	£	\$9	.330
\$20,000 under \$25,000	*3 412	*68,550	.25.922		,			٠	
\$25,000 under \$30,000	-56	1,583	999.	:	:	:			
\$30,000 under \$40,000	*1,127	*34 108	15 257	:	:	:	:	:	:
\$40,000 under \$50,000	.25	1.081	*361	۰4	•180	*g1	,	,	
\$50,000 under \$75,000	*1 518	104,982	.37 259	21.	1,180	*841	155	.9 105	.37,056
\$75,000 under \$100 000	918	83,692	30,097	.963	*85,774	*51,001	e,	.263	*684
\$100,000 under \$200,000	3,710	451,343	162 412	694.	102 110	*92 436	*33	.5 119	*7.375
\$200,000 or more	169,890	160,320,102	54 118,656	1.000	476,468	302,692	*10	*8,923	*10,848
Single returns									
Total	40,766	23,765,022	8,140,851	1,608	90,238	56,339	3,104	-777,817	74,447
Under \$5,000			,				2,979	-801.924	15,263
\$5,000 under \$10 000	,	,	,	٠	٠		.36	-179	.301
\$10,000 under \$15,000	*1 245	*15,302	*5 172	9.	.83	.55			
\$15,000 under \$20 000	*3 598	*59,654	.21 422						,
\$20.000 under \$25,000			,	*1,245	*30 188	*20 924	έ,	02.	.92
\$25,000 under \$30 000	.2 237	*64.780	*24,487	,			٠		•
\$30,000 under \$40,000				٠			*41	1518	*3,831
\$40,000 under \$50,000	*1 127	*48.549	*18,636	,					
\$50,000 under \$75,000	*2.570	*188,825	*81 424	9.	.409	*271			
\$75 000 under \$100,000				9.	.200	,356	e.	.289	*477
\$100,000 under \$200.000	1,339	219 330	72,483	*327	.39,395	.22 444	43	22 052	54 483
\$200 000 or more	00000	00100100	1 000						

** Data combined to avoid disclosure of information for specific taxpayers NOTE. Detail may not add to totals because of rounding

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All returns are estimates based on samples-money amounts are in thousands of dollars)

Total Total			Total tax	Total tax hability				Tax credits	redits			
Table Tabl	Size of adjusted gross income	All returns	Number of	Amount	Tol	lai	Child	care	Credit for t	he elderly abled	Earned income to	credit used to x before credits
1146001819 891724,446 5026818 882 13,271,602 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 1919 191			returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
14,601,519 12,024,446 52,021,622 1,327 6,090,070 2,509,279 22,046 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,727 4,72		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
1,429,144 1,120,154 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,120,155 1,12	All returns, total.	114,601,819	88,724,446	526,818,862	13,221,602	8,158,947	6,090,070	2,559,319	223,053	49,019	6.130,847	2,300,455
1,429,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,469,144 1,46	No adjusted gross income	920 431	132 095	277,323	282	136	.39	ů	۵.	.5	.38	<u>ش</u>
1370 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777 248 14777	\$1 under \$5,000	14,850 154	4,241 276	680,607	45,590	3 247	.2 170	.200	,		-1,235	•1 186
13409144 8823 041 1787 1049 2197 702 171 1399 841490 2253 044 17354 1797 1044 8823 041 1747 1049 1741 1747 1049 9474 1091 1747 1747 1747 1747 1747 1747 1747 1	\$5,000 under \$10,000	14,727,738	7,651 035	3,249,520	161,664	18,272		,	59 294	9 244	67,641	7 756
1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,001 1,10,01 1,10,01 1,10,01 1,10,01 1,10,01 1,10,01 1,10,01 1,10,01	\$10 000 under \$15,000	13,469 144	8,853 081	7,876 109	2 191 702	674,606	388,080	118 966	94 459	24 584	1 797 194	518 757
1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,236,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,336,341 1,33	\$15 000 under \$20,000	11 5/0 649	9.023 809	12 405 / 19	3 106 880	667 1 1 7 1	240 900	223.000	59 044	12 354	7 807 439	420 420
17.366 14 17.306 18 45.62 725	\$20 000 under \$25,000	9,474 601	9,228 135	17 876 807	1 829,493	659.179	617 131	303 056	*10 253	*2 833	1 397,280	316 333
9.072.138 9.042.898 45.710.14.0 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.750 1.01.75	\$25,000 under \$30,000	12 358 341	7,699 118	19,885,667	609 784	279,842	538,851	244 801			•	
1,2,246,446	\$40.000 upder \$50.000	9 072 138	9 042 998	45 731 810	1 041 730	479 684	882 525	352 446	,			
41224 678	\$50.000 under \$75,000	12,248,446	12,227 229	95,482 245	1 686 110	907 198	1,417,849	640.929				
10 10 10 10 10 10 10 10	875 000 mader \$100 000	A 224 R78	4 222 663		644.874	403 545	471 417	202 532				
140 803 786 442 596 800 089 210 529 624 587 41976 22 683 2472 2472 2486 435 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 64 355 28 6	\$400 000 mader \$200 000	3 107 998	3 104 393		532 269	633 331	240.627	98 083				
140 003 140 704 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140 705 140	\$200 000 mader \$500 000	786 038	785 444	59 680 089	210 529	624 587	43 926	23 683		,		
66 485 66 486 63371384 30 786 943246 1131 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715	\$500,000 under \$1,000,000	140,803	140 708	28,584 355	50.867	399,886	4,536	2.472				
96 435,367 5,007 73,995 7 (2) 5,206,652 2,203,387 138,873 30,990 2,376,193 9 5 007 5,007 73,995 7 (2) (2) 7 (2) 7 193 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125 1,125	\$1,000,000 or more	66 485	66 436	53 371 384	30 786	943,246	11131	715				
10 5,007 5,007 73,995 7 (Z)	Taxable returns, total.	86,435,367	86,435,367	524,716,795	8,892,942	6,287,484	5,206,652	2,203,387	138,873	30,990	2,376,193	944,192
3.519 067 3.519 067 3.519 067 360 841 38 908 1993	No adjusted gross income	2 007	5,007	73 995	2.	(Z)		,			,	
7 096,914 7 096,914 2 085,2434 41,248 2 178 . 9970 9970 9889 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 . 9970 .	\$1 under \$5,000	3,519 067	3,519 067	380,841	38 908	1,993					1,235	*1 186
8 482 851 8 482 851 8 482 851 7 551 149 126.067 28 445 149,780 51 674 45 309 7 823 19,349 4,972 6 68 66 6 68 66 6 69 60 1 1 178,471 711,802 149,780 51 674 45 309 7 823 1,057 745 6 68 66 9 149 885 9 149,885 17,719 702 1 669 601 567 118 537,951 247,432 *10 212 *2 829 1 131,241 2 1 2 285,208 1 2 285,208 1 9 797 135 593,769 266 586 528,493 238,992 1 10 212 *2 829 1 131,241 2 1 2 285,208 1 2 797 135 1 680 377 1 680 376 395,935 346,379 *2 829 1 312,241 2 1 2 2 15,142 1 2 285,208 45 749,970 1 680 327 386,466 350,949 *4 741 202 532 *4 741 *2 828,935 360,949 *4 82,846 350,949 *4 82,846 350,949 *4 82,846 350,949 *4 82,846 350,949 *4 82,846 360,949 *4 82,846 <td< td=""><td>\$5,000 under \$10,000</td><td>7 096.914</td><td>7,096,914</td><td>2,852 434</td><td>41,248</td><td>2 178</td><td>,</td><td>,</td><td>.9 970</td><td>686.</td><td>,</td><td>•</td></td<>	\$5,000 under \$10,000	7 096.914	7,096,914	2,852 434	41,248	2 178	,	,	.9 970	686.	,	•
6,666,660 8,666,660 8,668,660 11,923,338 1,178,471 711,802 149,780 51674 45,309 7,823 1,057745 644,725 9,149,885 9149,885 17,719,702 1669,601 567,118 537,951 247,432 110,212 2,2629 1312,241 296,22 7,658,908 7,658,908 19,797,135 593,769 266,586 528,493 236,939 170,212 22,629 1312,241 206,22 12,285,208 12,285,208 45,749,970 1,031,881 45,725 87,846 356,919 1,0212 1312,241 206,22 9,036,752 45,712,817 1,031,881 45,725 87,846 356,919 1,011,434 640,854 1,037,81 1,414,343 640,854 1,114,343 1,414,343 640,854 1,114,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 1,414,343 <	\$10,000 under \$15,000	8 482 851	8,482,851	7 551 149	126.067	28 445		,	73 382	19,349	-4.972	.2 063
9149 885 9149,885 17,719 702 1669 601 567 118 537.951 247.432 *10.212 *2.829 1312.241 296.22 7,658,908 7,658,908 7,658,908 10.797.135 593.769 266.586 528.493 238.992 -10.212 -2.82.90 1312.241 20.357.245 266.586 528.493 238.992 -10.212 -2.82.245 10.797.13 10.55.372 397.761 935.935 345.379 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.919 -2.82.929 -2.82.929 -2.82.929 -2.82.929 -2.82.929 -2.82.929 -2.82.929 -2.82.929 -2.82.929 -2.82.929	\$15,000 under \$20,000	8,668,660	8,668,660	11,923 838	1,178,471	711.802	149,780	51 674	45 309	7 823	1,057 745	644,722
7,658,908 7,658,908 7,658,908 7,658,908 693,769 286,586 528,493 238,992	\$20,000 under \$25,000	9 149 885	9 149,885	17,719 702	1 669 601	567 118	537,951	247 432	*10 212	*2 829	1 312,241	296 221
12.285,208 45.749,970 1055,372 397,761 955,935 345,379 9,036,722 45,712,847 1,031,881 457,258 878,846 350,919 9,036,722 4,221,065 46,447,712 1,680,327 896,310 1414,343 640,684 1,2,215,142 1,215,142 1,2215,142 1,680,327 1414,17 202,532 0 3,103,603 3,103,603 79,224,571 530,940 607,800 240,296 98,735 0 785,206 59,678,688 210,388 618,334 43,926 22,883 66,426 56,426 53,371,341 30,770 937,269 1131 715 28,166,422 2,289,080 2,102,087 4,328,660 1,871,463 883,417 355,932 84,180 18,029 3,754,654	\$25,000 under \$30,000	7,658,908	7,658,908	19 797 135	593,769	266 586	528,493	238,992		4	,	
9,036,722 45,712,817 1,031,881 46,7258 878,846 350,919	\$30,000 under \$40,000	12 285.208	12 285,208	45 749,970	1 055,372	397.761	935,935	345,379				
12.215,142 12.215,142 95.447712 1680.327 896.310 1414.343 640.854	\$40,000 under \$50,000	9,036,752	9,036,752	45,712,817	1,031,881	457,258	878,846	350,919	,		,	
4 221,065 4 221,065 56,648,729 644 354 398 212 471417 202 532 0 3.103,603 3.103,603 79.24,571 530,940 607,800 240 296 98,735 8.735 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 8.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736 9.736	\$50,000 under \$75,000	12.215.142	12,215,142	95 447 712	1,680 327	896,310	1 414,343	640,854			•	٠
0 3.103.603 3.103.603 79.224.571 530.940 607.800 240.296 98.735 98.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.735 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.7355.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.73555.265 9.735555.265 9.735555.2	\$75 000 under \$100,000	4 221,065	4 221,065	56.648,729	644 354	398 212	471 417	202 532			,	,
0 785 206 785 206 59.678.688 210 388 618.334 43.926 23 683 -	\$100,000 under \$200,000	3,103,603	3,103,603	79,224,571	530,940	607,800	240 296	98,735			٠	
140 672 140 672 28 583 873 50 839 396 419 4536 2 472 66 426 66,426 53 37,1341 30,770 937 289 1131 715 15 28,166,452 2,289,080 2,102,067 4,328,660 1,871,463 883,417 355,932 84,180 18,029 3,754,654 1,356,26-	\$200,000 under \$500 000	785 206	785 206	59,678,688	210 388	618,334	43,926	23 683				
66 426 66.426 53.371,341 30,770 937 269 1131 715	\$500 000 under \$1,000,000	140 672	140 672	28,583,873	50 839	396,419	4 536	2 472				
28,166,452 2,289,080 2,102,067 4,328,660 1,871,463 883,417 355,932 84,180 18,029 3,754,654	\$1,000,000 or more	66 426	66,426	53 371,341	30,770	937 269	1 131	715			,	•
	Nontaxable returns, total.	28,166,452	2,289,080	2,102,067	4,328,660	1,871,463	883,417	355,932	84,180	18,029	3,754,654	1,356,264

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

				Tax credits.	Tax creditscontinued				Income fax	Income tax after credits	Total inc	Total income tax
Size of adjusted	Minimum	Minimum tax credit	Foreign	Foreign tax credit	General bus	General business credit	Other ta	Other tax credits	Number		Number	
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	60,158	256,340	1,292,596	2,217,865	255,132	578,304	63,755	112,566	86,420,482	500,735,016	86,435,367	502,787,806
to adjusted gross income	*18	109	-141	•15	44	67	9		1,820	1,610	5 007	67 898
000 S 2 Topian 1000	*3 And	41 N28	38 780	000					2 5 4 9 7 2 4	257 863	2 540 067	050 030
55 000 under \$10 000	3,404	.256	30 994	911	.3 598	-104			7 096 77	237,002	7.096.914	2 424 379
\$10 000 under \$15,000	*1,285	*74	43 781	7,395	8,940	4 237	**3,736	**593	8,482,463	6,825,989	8 482,851	6,841,803
S15 000 under \$20,000	.46	•10	53,021	7,330	12,802	9 566	*2,627	-755	8,668 393	11 011,823	8 668 660	11 012,690
\$20 000 under \$25,000	**27	20	50,885	11 152	19,868	22.679	.882	*22	9,149,861	16 487,711	9 149 885	16,490,967
\$25 000 under \$30,000	*	:	43.721	4 507	14,472	10.092	*1,315	*275	7,658,870	18,547,874	7 658,908	18,548,861
S30 000 under \$40,000	*341	*198	106 200	22,555	12,323	25,751	*3.949	*1113	12,284 799	43,244,369	12 285,208	43,255,580
S40 000 under \$50,000	1 101	886	128,443	902'99	24,531	43,944	10,020	7,731	9,034,963	43 487.207	9,036 752	43,495 959
550 000 under \$75 000	9,073	10,877	200,701	136,237	45,941	80 172	6,549	12.054	12,211,426	90,990,626	12 215,142	91,053,007
575 000 under \$100,000	6,880	10,014	129,219	113,058	36,053	70.603	9.312	6009	4,218,513	53,970,334	4 221,065	54,080,534
\$100 000 under \$200,000	18,478	31 447	254,521	386,661	43,107	105,660	12.124	10,580	3,102,483	74 900,784	3,103,603	75,285 238
\$200,000 under \$500,000	11,205	45 183	148.103	482,340	21,528	56,484	8,138	16.896	784 736	57,621,294	785 206	58.279 965
5500.000 under \$1.000.000	4,016	42 073	38,897	298,668	7,228	42,304	2.728	14,369	140.387	28,054,551	140 672	28,345,337
51 000,000 or more	3,040	114 162	25,189	679,497	4,696	106,705	2.265	42,168	66,326	52.812.469	66,426	53,245,979
Taxable returns, total.	55,434	248,156	1,275,271	2,153,191	215,632	521,943	63,344	111,341	86,420,482	500,735,016	86,435,367	502,787,806
No adjusted gross income	٠.	(Z)		,			,		1.820	1,610	5,007	67,898
51 under \$5 000	,		37 673	807	٠	,	٠	٠	3,518,721	357,862	3,519,067	359,609
55 000 under \$10,000	*1.245	,256	30,032	898	*1 108	*34	,		7,096,720	2,420,513	7 096,914	2,424 379
510,000 under \$15,000	*1.245	09.	41,488	6,303	*1,245	*78	-3,735	*593	8,482 463	6,825,989	8 482.851	6,841,803
\$15 000 under \$20.000	*40	<u>ه</u>	49,483	4,309	*5,116	*2,511	*2.626	*754	8,668 393	11,011,823	8 668,660	11,012,690
\$20 000 under \$25,000	*16	*13	48,925	6,970	*8,969	*10.548	*992	.22	9,149,861	16,487,711	9,149,885	16,490,967
\$25,000 under \$30 000	٠	•	43,380	4,505	12.222	5,902	*1,315	*275	7.658,870	18 547,874	7 658,908	18,548,861
530 000 under \$40,000	*340	*196	104,903	17,406	7,775	15.607	-3,947	1,113	12,284,799	43,244,369	12 285.208	43,255,580
540 000 under \$50,000	-937	.820	125,100	55,786	21,911	34 174	926.6	.7.589	9,034963	43,487 207	9,036,752	43,495,959
S50 000 under \$75,000	8,839	10.608	199,689	129,792	45,050	76,740	6,389	11,388	12,211,426	90,990,626	12,215 142	91 053 007
575 000 under \$100,000	869'9	9,607	128,880	108,393	36,050	70.600	9,155	5,752	4,218,513	53,970,334	4 221,065	54 080,534
5100,000 under \$200,000	17 891	28,625	253 620	369 153	42,768	100 810	12,081	10 476	3,102,483	74,900,784	3 103.603	75,285,238
\$200,000 under \$500,000	11 144	43,334	148,034	478,231	21,501	56,242	8,134	16,843	784 736	57 621 294	785.206	58,279,965
\$500,000 under \$1 000,000	4.002	41 225	38.883	296 195	7,225	42,158	2 728	14,369	140,387	28,054,551	140,672	28.345.337
51 000,000 or more	3,031	113,403	25 182	674,444	4.691	106 538	2 265	42 168	66 326	52,812,469	66.426	53 245 979
Nontaxable returns, total	4,724	8,184	17,325	64,674	39,500	56,361	411	1,224	,		,	,

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples--money amounts are in thousands of dollars)

ed gross income			Total	tal						4 4 4 4 4 4		000000000000000000000000000000000000000
ss income	Number	Amount			l ax from recomputing prior-year investment credit	Tax from recomputing or-year investment credit	Penalty tax on qualified retirement plans	on qualified of plans	Self-employment tax	ax	Social security taxes on tip income	unky taxes
ss income	of returns		Number of returns	Amount	Number of returns	Amount	Mumber of returns	Amount	Number of returns	Amount	Number of returns	Amount
ss income	(24)	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(35)
	334,615	2,052,790	15,201,978	25,229,818	669'6	30,014	2,673,956	1,392,898	12,501,349	23,753,616	280.979	37,372
	3.227	66.287	154 316	228 652	۲.	*78	21 067	18 403	135 126	209 938	.373	.200
\$1 under \$5,000	16 394	1 747	1,018,452	409,267			44 239	9 420	950 399	399 259	26 639	562
\$5,000 under \$10,000	5.426	3,866	1,665,772	1,259 736	*254	.643	97 369	24.297	1 473,438	1,226 239	80 060	8 293
	2,885	15,813	1,392,096	1,472,311	,		162,511	40,462	1 189,439	1,427,630	41 899	3 671
\$15,000 under \$20,000	209	868	1,332,380	1,604,732			209 510	58 745	1.088,010	1,534 012	44 856	10 755
\$20,000 under \$25,000	1,288	3,257	1,090,626	1 392,803	*1,164	*326	189 777	52 708	874,055	1 328,571	44 624	10 974
	312	988	1,003,395	1,336.806	,		193,024	70,357	824,972	1 265 622	*12 592	.807
	2,964	11 210	1,787 643	2,573 145	*3 392	*3,642	460 773	160,609	1 348 429	2,407,966	.6,660	.790
	6.142	8 752	1,480,299	2,235,851	-895	-79	401,094	143 660	1 125.821	2,091 598	*12 115	*382
\$50,000 under \$75,000	33 284	62 381	2 160,828	4 429 239	1,125	.108	250,590	363,263	1 679,025	4 065 535	•4 798	38
	47,118	110,200	923.625	2,577,617	*324	-24	198,924	179,014	737,234	2.397,182	*6 363	006.
	104 905	384 454	900,873	3,945 112	*1,332	.218	123 966	195 436	801 245	3 748,906		
	84 731	658,671	238.742	1,400 124	428	3,704	17 683	47 543	224.819	1 347 677		٠
000,000	17,626	290,786	37,451	239.019	362	1,589	2,601	10,836	34 945	225,922		
\$1,000,000 or more	7.706	433,509	15.479	125,405	416	19,604	827	18 146	14 391	77 560		
Taxable returns, total. 334,	334,615	2,052,790	11,635,324	21,928,989	9,433	29,282	2,358,225	1,301,315	9,335,163	20,560,100	159,971	23,017
No adjusted gross income	3 227	66,287	1,515	6,097	:	:	59	225	1,468	5 815		
\$1 under \$5,000	16 394	1 747	91 453	21.232		,	.8 053	1,061	70.947	19 798	.12 453	.373
	5,426	3,866	564,962	428,055		4	29,679	5.776	497.969	420 470	.26 168	*1 693
	2.885	15,813	694,900	709,346			77 653	25,627	597 848	681 616	14 587	-1771
\$15,000 under \$20,000	209	868	806 165	911 147			120,183	38 306	653,481	863,921	*23 014	4777
\$20,000 under \$25,000	1 288	3 257	1,010,025	1 228 735	•1 165	**377	180 373	50,352	799 688	1 169 418	41 220	6 490
\$25,000 under \$30,000	312	988	963,185	1 248,273			189,889	67.671	785,887	1 179 775	12 592	*807
	2 964	11 210	1 766.814	2 494,391	13 362	*3,642	459,326	155 421	1,328,726	2 334 399	0999,	062.
	6 142	8 752	1 474 054	2,216,858	*895	64.	401,084	143,638	1 119,578	2 072 627	*12115	.382
\$50,000 under \$75 000	33,284	62 381	2 148,741	4 394,706	1 125	-108	548 005	362 905	1,669,527	4 031 361	-4 798	38
	47,118	110 200	922.037	2,568,195	*324	*24	198,915	179,008	735 647	2 387 765	.6 363	006.
	104 905	384 454	900 083	3,939 333	-1 330	.205	123 921	195 295	800,501	3 743 282		
	84 731	658 671	238,504	1,398 723	427	3,663	17 661	47 365	224 601	1 346 557		
000,000	17 626	290 786	37,415	238 536	362	1.589	2,596	10.519	34 913	225 768		
\$1 000,000 or more 7	7 706	433 509	15,469	125,362	414	19,595	827	18.146	14,383	77 526	,	
Nontaxable returns, total	,	,	3,566,654	3,300,829	266	731	315,731	91,583	3,166,186	3.193,516	121,009	14,355

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

Saprille of act.									
200000000000000000000000000000000000000	to offset other taxes	ther taxes	ofreturns	Total	lai	Income ta:	Income tax withheld	Estimated to	Estimated tax payments
gross income	Number of	Amount	without tax	Number of	Amount	Number of	Amount	Number of	Amount
	returns		liability	returns		returns		returns	
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	3,997	267,918	25,877,372	105,147,746	563,962,671	98,688,932	426,405.232	12,379,549	116,326.360
No adjusted gross income			788.336	336 049	1 077 717	236 817	560,323	86,622	416 580
51 under 55,000	*1156	.22 230	10,608,878	11 008,287	2 145 235	10 642 654	1 841,641	346,518	272 519
S5 000 under \$10,000			7,076,703	12 149,160	6 763 339	11 256 924	5,802.261	996,679	880 584
S10 000 under S15 000			4,616,063	12 172 755	12,437 449	11 139 162	10 811 607	1.297 704	1 531 547
S15 000 under \$20,000			2.347 040	10 884 204	17,593,885	10,043 018	15 370 391	1.229 148	2 109 499
\$20 000 under \$25,000			246 466	9 270,846	21 664 049	8 678 183	19 393 621	1,056 102	2 166 998
\$25 000 under \$30,000		,	84 656	7,672,799	23,335 390	7 315,354	21 185,535	756 362	2 062 794
530 000 under \$40,000	•	•	52,303	12,214,246	51,707 602	11 601 603	46 714.828	1,370,565	4 791 210
S40 000 under \$50,000	*327	.266	29,141	8,996,143	51,033,750	8 562 108	45,745,287	1 142,506	5 065,318
550 000 under 575 000	*322	*6 708	21,218	12.178,448	101,359 299	11 627 406	89 811 480	1 741 396	10 948,301
S75 000 under \$100,000	*1 256	*111 045	2 225	4,200,328	56 500 184	3 970 100	47,598 457	806.202	8 205 029
\$100 000 under \$200 000	*750	*24.870	3,606	3,076.398	77 822 147	2 774 838	55 938 005	1.009,001	19,679 573
\$200 000 under \$500 000	*154	*10.987	594	781,646	57,940 353	668 267	34,004 408	404,024	19 975,205
5500 000 under 51,000,000	,	,	96	140,111	28 127 851	116.616	13,932.882	86,911	10 742 250
S1 000 000 or more	32	91,812	49	66,326	54,454 420	55.882	17 694 506	49,810	27 478,953
Taxable returns, total.	3.997	267,918	1	83,138,028	551,383,519	77,855,052	416,217,299	11,116,822	114,176,523
No adjusted gross income				3,883	93 319	3 145	29 516	1,141	37,852
51 under \$5 000	*1 156	*22 230	,	2,343,355	544 303	2 204 909	474 172	121.279	55,216
55,000 under 510,000			,	6,382,019	4 192 925	5,926 049	3,689,539	547,444	475 033
\$10,000 under \$15,000			,	7,910,003	9,215,920	7 102,689	7,969,624	1,041,557	1 187 316
515 000 under 520,000	,		٠	8,392,162	14 718 799	7 671 658	12 862 092	1.086,200	1 776 121
520,000 under \$25 000				8,992,240	21,216,280	8 420 688	19,046 499	1 015,515	2,074 598
525 000 under 530.000			,	7 568,712	23,103 683	7 223 659	21 023 437	737.510	1 998 352
530,000 under \$40,000			•	12.161,432	51,515 477	11 561 430	46 594,247	1 352,543	4 725,339
540,000 under \$50,000	*327	.266	4	8,975,477	50,931 356	8 549 350	45,705,137	1 133,704	5,006.142
550,000 under 575,000	*322	.6 708	٠	12 150 843	101,145 448	11 609 898	89 706,378	1 727 551	10 841 725
S75 000 under \$100 000	*1 256	*111 045		4 197,387	56 462 511	3 968 312	47 585,582	804 813	8 180,383
\$100 000 under \$200.000	.750	-24 870	٠	3,073,197	77 769 996	2 773 008	55 916,599	1 007 236	19 651,912
\$200,000 under \$500,000	*154	*10 987	•	781,034	57 910 315	667,867	33,993,001	403 691	19 957,796
\$500 000 under \$1,000,000		,	,	140,007	28 118 868	116 543	13 929,176	86,861	10,737 341
51 000,000 or more	32	91,812		66.278	54,444 320	55 846	17 692 299	49,779	27 471.397
	_							0000	0 440

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Payments with request for extension of filing time	Payments with request for extension of filing time	Excess social taxes with	ess social security taxes withheld	Form 8841 deferral of additional tax	1 deferral onal tax	Credit for Federal tax on gasoline and special fuel	Credit for Federal tax on gasoline and special fuels	Credit from investment	Credit from regulated investment companies	refundab	refundable portion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(99)	(51)	(52)	(53)	(54)	(55)	(99)
All returns, total	1,167,281	11,830,005	897,355	925,295	635,007	8,256,563	584,651	155,319	51,004	63,897	12,172,698	12,027,998
No adjusted gross income	17,601	76,630	2 080	**3 582		*	33,792	13.747	534	6,858	46,679	27 879
\$1 under \$5.000	58.966	27,024	:	:	*2,353	176	20,653	3 794	*1 246	•78	2 217 913	1 180 827
\$5 000 under \$10,000	54 530	61,663	.339	*641	1,245	126	77.060	17,859	.2 822	.205	3,785 919	4 746 810
\$10,000 under \$15,000	64 237	72 768	*527	*489	. 00	. αι αι	77 215	20,989	*1 115	*48	3,806 159	4 823 316
000,000 100,000,00	0	70 00	7	67	-	0			01		0.000	
\$20,000 under \$25,000	45,886	90.987	*102	*322	,		44 411	10 761	*3,137	*1,360	156,309	31,562
\$25,000 under \$30,000	109 455	72.211	.3 174	*419	286.	807	46,451	13,384	/68.	.1013		٠
S40 000 under \$50 000	86 379	207.823	9 847	1.882			60 639	10 659	.5918	*2.781		
\$50,000 under \$75 000	189 061	504,259	219,889	75,508	,	٠	61 249	15,967	12,789	3,783		
\$75,000 under \$100,000	99 579	529,783	246 350	152,637	*7,158	*3.895	22,591	9 615	*1 955	191.	٠	
\$100 000 under \$200 000	189 098	1 747,473	302 955	370,594	93,668	75.814	14 230	5,677	8,343	5,010		
S200,000 under \$500.000	98,003	2.084,225	79 918	196,831	386,670	1 666,780	3 435	3 034	5 241	9 870	,	,
S500,000 under \$1,000,000	28,594	1,459 139	17,337	67,676	93,456	1,915,742	1 241	1 417	950	8 744	,	,
S1 000,000 or more	20,175	4,613,743	9,572	50,963	48,359	4,592 365	726	1 381	880	22.510	,	
Taxable returns, total	1,051,920	11,658,509	893,718	918,413	635,007	8,256,563	400,292	100,474	46,528	55,737	٠	4
No adjusted gross income	528	25,373	78	184		,	86	390	ပ္	ů,	,	
51 under \$5,000	32 423	14 739	,	,	*2,353	•176			,	•	4	
SS 000 under \$10,000	25,580	24,396	٠	,	1,245	.126	13.976	3,639	*1 245	*193		,
\$10,000 under \$15,000	45.172	48,518	*115				49,283	10 446		1		,
S15,000 under \$20,000	48,361	74,450	*4,995	*25	*1,108	*858	29.088	4 621	*1 248	.631	•	•
S20,000 under \$25,000	41,816	83.860	*36	*115			41 089	9.848	*3 137	*1,360	,	
S25,000 under \$30,000	40 981	68,853	.260	•419	1992	.807	44 898	11 575	1897	.240	,	
\$30,000 under \$40,000	107,636	179.558	.2834	.2 561			58.510	12,759	*3 928	*1 013		
S40 000 under S50 000	85,555	205 170	.9841	1,881	,		60,088	10 246	*5 916	.2779	,	'
S50,000 under \$75,000	188,692	502.870	219 540	74,850	•		61,093	15 843	12 789	3 783	,	
S75,000 under \$100 000	99,559	529,676	246 341	152,600	*7 158	*3,895	22.546	2096	*1 955	191.		
S100 000 under \$200,000	188 938	1,745,672	302 922	370,463	93,668	75,814	14.229	2,677	8,342	3 858	,	
\$200 000 under \$500,000	97.934	2 083 164	79 864	196,690	386,670	1,666 780	3,429	3,027	5.235	9 8 2 6	,	
5500 000 under \$1 000,000	28 576	1 458 790	17 326	67 658	93 456	1,915,742	1 241	1 417	949	8 743		
S1 000,000 or more	20 170	4 613 419	9 568	50 950	48 359	4 592 365	724	1 380	880	22 510		
Nonfaxable returns, total.	445 304	171 106	2627	000			0000	04047	4 475	000	47 477 600	42 027 000

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

				de constant						
			Cverps	Overpayment			Tax	Tax due at	Predetermined estimated	ed estimated
Size of adjusted	J Te	Total	Refu	Refunded	Credited to 1994 estimated tax	4 estimated tax	time c	time of filing	tax penalty	enalty
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(65)	(09)	(61)	(62)	(63)	(64)	(65)	(99)
All returns, total,	82,403,149	98,875,046	79,275,446	84,776,869	4,624,588	14,098,178	28,637,871	50,330,900	4,972,115	626,890
No adjusted gross income	324.760	963.890	292.633	760,924	43,544	202 966	83,490	137,303	21.867	1 686
\$1 under \$5,000	11 134 350	3 052 620	11 033,228	2,991,341	135,203	61 280	2.099 772	409,801	101,950	2 636
\$5 000 under \$10,000	11,662,491	9 156,555	11,440,517	8,965,300	388,547	191 255	2 158 943	905.010	224 430	8,973
\$10,000 under \$15,000	10,629,716	10,718,149	10,335,459	10,476,234	462,045	241,915	2,569.844	1 346,682	326 325	13,188
\$15,000 under \$20,000	8,895,866	8 116,241	8.577,443	7,762,235	499,883	354,006	2,384 269	1,729,137	411,061	18,666
\$20,000 under \$25,000	7,029 123	\$ 702,639	6,765,585	5,400,700	389,576	301,939	2.392,773	1,905,033	358,606	21 199
\$25,000 under \$30,000	5,739,271	5 234,249	5,572,946	4,983,189	235,094	251,060	2.028.278	1,805,394	315,022	20,868
\$30,000 under \$40,000	8,541 305	9,893,392	8,209,285	9,260,497	482,952	632 895	3 781,213	4 058.267	687,359	43,310
\$40,000 under \$50,000	6,327,305	8,878,715	6.014,387	8,220,889	425.307	657.826	2,723,611	3,611,749	508,111	34,975
\$50,000 under \$75,000	7,777,249	13,887,167	7.362,028	12,717,618	614,511	1,169,550	4,453,816	8,084,293	894,325	74,180
\$75,000 under \$100,000	2,262.840	5.582.616	2.090,891	4 807,655	277,599	774,961	1,957,068	5,802 386	440,991	61,586
\$100,000 under \$200,000	1,597 492	7,049,501	1,306,524	4,915,612	411,845	2,133,889	1,496,920	8 592,303	467,967	134 600
\$200,000 under \$500,000	372 960	4 257,111	230 377	1,965,388	183,409	2 291,723	409,794	6,099 177	166,253	102,330
\$500,000 under \$1,000 000	71 295	1,949,279	31,700	673,431	46.401	1 275.848	69,029	2 445 036	33.073	39,252
\$1 000,000 or more	37,125	4 432,922	12,442	875,856	28,672	3,557,066	29 051	3,399,327	14,775	49,441
Taxable returns, total.	59.222,448	75,282,586	56,354,615	61,800,883	4,157,046	13,481,703	27,081,812	49,227,008	4,627,691	610,375
No adjusted gross income	2 549	46,184	2,029	27.118	851	19,065	2,452	27,004	982	145
\$1 under \$5,000	1,994 642	361,358	1,952,512	348,442	51,512	12916	1,512,630	198,675	32,920	780
\$5,000 under \$10,000	5,299,074	2,002,184	8,157,069	1,918,753	237,420	83,431	1,791,618	667,652	147,518	5,848
\$10,000 under \$15,000	6 142,132	2,858,364	5,893,661	2 689,624	368,148	168 740	2,332,13\$	1,204,583	268,131	10,991
\$15,000 under \$20,000	6,465,890	4 280,898	6,173,454	4,002,878	443,752	278,020	2.186.207	1,500,075	329,345	14 138
\$20 000 under \$25,000	6,777 519	5,300,181	6,517,849	5,010,424	379,182	289 757	2,347,531	1,823,796	342,485	20 192
\$25 000 under \$30,000	5,647,603	5.057.850	5,485,575	4,821,712	228,405	236 138	2,010,181	1,771,387	302,975	20 08\$
\$30,000 under \$40,000	8,499,439	9,744,342	8,169,149	9,133,006	474,784	611,337	3,766,559	4,021,642	681,062	42,363
\$40,000 under \$50,000	6,307 419	8.782.094	5,998,345	8.139,258	421,037	642,835	2,719,426	3.598,349	506,644	34,794
\$50,000 under \$75,000	7 750.924	13,701,557	7,337 865	12,556,107	606.919	1,145,450	4,451,686	8,077 718	893,012	73,896
\$75,000 under \$100,000	2,259,916	5 554 286	2,088,045	4,786,042	276,515	768 243	1,957,048	5 802,303	440,968	61,582
\$100,000 under \$200,000	1,594,686	7,001 777	1,305,099	4,885,878	410,316	2,115,899	1,496,525	8,590 912	467,610	134,560
\$200,000 under \$500,000	372 381	4,228,155	229,924	1,944,428	183,197	2,283 727	409,742	6.098,846	166.197	102,317
\$500,000 under \$1,000,000	71,194	1,940,491	31.627	668,014	46,361	1,272,477	69,022	2,444,740	33,066	39,243
\$1,000,000 or more	37.078	4 422,865	12,411	869.199	28,646	3,553,666	29,050	3,399,327	14,775	49,441
Nontaxable returns, total.	23,180,702	23,592,460	22,920,831	22,975,986	467,541	616,474	1,556,059	1,103,892	344,424	16,515
777										

(Z) Less than \$500

Estimate should be used with caution due to the small number of sample returns on which it is based
 Data combined to avoid disclosure of information for specific taxpayers
 NOTE Detail may not add to total because of rounding

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

			Class	ified by the highes	marginal rate at	which tax was com	puted		
To				able income		nerated		come tax after cre	dits
Tax rate classes		Automated	Triodine a car		100 30				centage of
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted	Modified
		less deficit						gross income	taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	90,737,061	3,632,319,536	2,453,219.085	1,351,496,944	508,355,316	295,156,672	500,589,168	13.8	20.4
15 percent (Form 8814)	11,504	134 279	9,039	9,039	1,352	1,352	940	0 7	10 4
15 percent	65,550,750	1,522,416 484	807 199,205	807,175,912	121,081,663	121,076,387	116,800,883	77	145
28 percent	21 236,907	1,279,898,794	945,351,453	286,352,443	179.028,917	80,178 684 8,924 186	177,940,799 12,089,238	13 9 20 8	18 8 25 2
28 percent (capital gains)	310,161	58 224 270	47,962,000 212,481 144	31,872,094 38,778 018	12,168,6 0 7 51,867,277	12,021 186	51,562,182	194	24 3
31 percent	2 166 479 756,618	266 268,498 169,556,094	142,270,404	31,259,727	40,147,107	11,253,502	39,719,668	23 4	27 9
36 percent 39 6 percent	453,111	334 247 048	296,586,033	154,847,981	103,652,261	61,319,800	102,073,458	30 5	34 4
Form 8615	251,531	1,574,068	1,359,807	1,201,731	408,132	381,575	402,002	25 5	29 6
Joint returns and returns									
of surviving spouses					004 000 754	200 540 004	050040400	445	24.2
All tax rates	41,901,069	2,482,606,769	1,699,995,608	886,859,929	364,239,764	203,543,884	359,842,490	14 5	21 2
15 percent (Form 8814)	7,779	113,882	6,887	6,887	1,031	1,031	776	07	11 3
15 percent	26,898,363	909,866,186	481,060,508	481 040,352	72,159,815	72,156,053	70,494,429	77	14 7 18 8
28 percent	12,478,589	915,186,141	663,805,743	203,319,433	126,002,459	56,929,441	125,049,766 8,627,555	13 7 20 7	25 2
28 percent (capital gains)	190,310	41,778,168	34,267,599	22,571,883 25,614,109	8,682,326 36,620,475	6,320,127 7,940,374	36,401,617	19 1	24 1
31 percent.	1,324,924 611 5 0 8	190,910,547 141,697,396	150,744 132 118,593,038	25,244,988	33,224 301	9,088,196	32,877,407	23 2	27 7
36 percent 39 6 percent	389 596	283,054 449	251,517,701	129,062,278	87,549,357	51,108,662	86,390,940	30 5	34 3
Form 8615	- 309 390	203,034 443	231,317,101	125,002,270	-	-		-	
Separate returns of married persons									
All tax rates	2,101.652	64,739,546	46,180,872	26,060,385	10,434,320	6,442,501	10,276,112	15.9	22.3
15 percent (Form 8814)						-	-	(Z)	(Z)
15 percent	1,374,564	22 449 229	12,375,316	12,375,316	1,856,355	1,856,297	1,839 200	8 2	149
28 percent	622,622	22,917,333	17 294,767	5,806,596	3,349,384	1,625,847	3,343,904	146	193
28 percent (capital gains)	3,328	1,033,281	880,290	808 118	238,524	226,273	236,795	22 9	26 9
31 percent	60,042	4,071,347	3,338,552	556,378	807,504	172,477	798,665	196	23 9
36 percent	25,106	2,874 489	2,382,843	498,011	665,957	179,284	664 924	23.1	27 9
39 6 percent Form 8615	15,990	11,393,867	9,909,104	6,015,967	3,516,596	2,382,323	3,392,625	29 8 (Z)	34 2 (Z)
Returns of heads									
of households All tax rates	9,615,321	253,639,494	135,631,339	98,591,375	23,582,150	17,108,543	20,969,465	8.3	15.5
15 percent (Form 8814)	**		**			**	**	**	**
15 percent	**8,574 743	**185,420,594	**83,593,094	**83,589,957	**12,539,190	**12,538,492	**10,071,041	**5 4	**12 0
28 percent	963,068	52,202,429	38,592,346	10,082,893	7,099,610	2,823,210	7,020,977	13 4	18 2
28 percent (capital gains)	5,869	1 329,803	1,125,050	854,489	292,452	239,257	289,002	21 7	25 7
31 percent	46,340	5,751,143	4 545,271	852,634	1,119,934	264,317	1,114,917	19 4	24.5
36 percent	18,328	3,924 416	3,3 00 ,758 4 474 821	790,234	945,002 1,585,961	284,484 958 783	939,064 1,534 463	23 9 30 6	28 4 34 3
39 6 percent Form 8615	6,971	5,011 108	4 474 621	2,421,169	1,303,901	930 703	1,334 403	(Z)	(Z)
Returns of single persons									
All tax rates	37,119,020	831,333,726	571,411,266	339,985,255	110,099,082	68,061,745	109,501,101	13.2	19 2
15 percent (Form 8814)		**	**	**	••				
15 percent	**28 706,805	**404 700,872	**230,172,440	**230,172,440	**34 526,624	**34,525,867	**34,396,377	**85	**149
28 percent	7 172,628	289 592,890	225,658,596	67,143,521	42,577 464	18,800,186	42,526,152	147	18 8
28 percent (capital gains)	110,653	14 083,018	11,689,062	7,637 605	2,955,305	2,138,529	2,935,885	20 8	25 1
31 percent	735,173	65,535,461	53,853,188	11,754,897	13,319,364	3,644,018	13,246,984	20 2	24 6
36 percent	101,676	21,059,793	17,993,765	4 726,494	5,311,848	1,701,538	5,238,273	24 9	29 1
39 6 percent	40,554	34,787,624	30,684,407	17,348,567	11,000,347	6,870,033	10,755,431	30 9	35 1
Form 8615	251 531	1 574 068	1,359,807	1,201,731	408,132	381,575	402,002	25 5	29 6

Z Percentage not computed

^{**} Data combined to prevent disclosure of information for specific taxpayers

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

	Number of						Tax generat	ed at specific rate	9	
	returns with	Taxable	Modified	Tax	15 per	rcent (from Forn	n 8814)		15 percent	
Size of adjusted gross income	modified taxable	income	taxable income	generated at all rates	Number of	Income taxed	Tax generated	Number of	Income taxed	Tax generated
	ıncome			'	returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	90,737,061	2,453,542,487	2,453,219,085	508,355,316	141,916	83,437	12,516	90,720,481	1,585,203,210	237,780,481
Under \$2,000	1,394,773	468,901	469,833	75,996	1,772	933	140	1,393,009	432,934	64,940
\$2,000 under \$4,000	1 276,689	755,135	756,260	126,850	°935	*1,100	*165	1,275,755	631,195	94,679
\$4 000 under \$6,000	1,428,245	1 964,999	1,965,004	307,083		-		1,428,245	1,861,671	279,251
\$6 000 under \$8,000	3,336,727	4,925,132	4,926,637	745,844	*2,360	1,469	*219	3,333,260	4,861,987	729,298
\$8 000 under \$10,000	3,293,161	9,749,372	9,750,240	1,466,271	*1,572	*861	*129	3,291,588	9,701,499	1,455,225
\$10,000 under \$12,000	3,899,521	15,626,131	15,626,211	2,346,255		-		3,899,521	15,605,255	2,340,788
\$12,000 under \$14,000	4,490,156	21,559,311	21,560,636	3,243,697	*2,237	*1,565	*234	4,488,911	21,503,832	3,225,575
\$14,000 under \$16,000	4 404,067	26,907,794	26,908,495	4,042,180	**1,116	**466	••70	4,402,953	26,875,442	4,031,316
\$16,000 under \$18,000	4,204,953	31 585,856	31,585,560	4,749,545	**	**	**	4,204,952	31,525,926	4,728,889
\$18,000 under \$20,000	4.143,954	38,616,424	38,616,793	5,792,651	*2,408	*542	*82	4,143,954	38,616,251	5,792,438
\$20,000 under \$25,000	9,309,754	113,976,326	113,985,884	17,106,723	*3,483	*1,038	•156	9,309,754	113,924,508	17,088,676
\$25,000 under \$30,000	7,674,885	124,474,976	124 481,851	18,817,176	*3,355	*2,110	*316	7,673,893	123,419,974	18,512,996
\$30,000 under \$40,000	12,298,362	272,828,793	272,860,798	43,652,732	9,301	5,109	771	12,298,021	251,907,655	37,786,148
\$40,000 under \$50,000	9,046,135	269,806,935	269,841,830	43,955,303	*12,861	*8,954	°1,344	9,046,135	243,114,150	36,467,122
\$50 000 under \$75,000.	12,220,165	516,912,048	517,001,291	91,798,295	36,194	17,238	2,587	12,220,154	407,790,427	61,168,564
\$75,000 under \$100,000	4,219,032	262,755,147	262,800,841	54,329,755	17,466	13,129	1,963	4,215,661	149,194,028	22,379,104
\$100,000 under \$200,000	3,104,461	313,409,048	313,443,056	75,416,598	25,359	15,168	2,275	3,102,910	109,391,976	16,408,796
\$200,000 under \$500,000	785,021	193,398,214	193,295,003	58,234,398	17,367	11,265	1,691	784,862	27,655,357	4,148,304
\$500 000 under \$1,000,000	140,638	82,915,033	82,771,612	28,425,533	2,896	1,610	241	140,586	4,905,911	735,887
\$1 000,000 or more	66,365	150,906,911	150,571,253	53,722,430	1,233	880	132	66,359	2,283,233	342,485

				Tax g	enerated at specif	ic rate			
		28 percent		28	percent (capital ga	nins)		31 percent	
Size of adjusted gross income	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	24,836,271	447,820,104	125,389,629	1,625,559	81,960,424	22,948,915	3,376,210	100,769,032	31,238,400
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000	49,860	35,562							
\$25 000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	810,892 3,831,942 2,546,059	997,672 20,948,034 26,671,594	279,348 5,865,450 7,468,046			-	*154	- *69	- - - *21
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	9,423,832 4,160,546 3,046,262 767,298 136,033 63,547	106,444,916 107,698,246 137,392,336 37,851,748 6,694,677 3,085,319	29,804,576 30,155,509 38,469,854 10,598,489 1,874,510 863,889	102,149 112,097 869,773 410,837 84,960 45,743	994,742 1,371,343 13,693,405 16,537,226 10,877,365 38,486,342	278,534 383,980 3,834,140 4,630,423 3,045,662 10,776,176	334,527 287,404 1,814,415 743,845 133,210 62,655	1,753,967 4,401,501 47,149,210 37,469,744 6,797,037 3,197,504	543,730 1,364,465 14,616,255 11,615,621 2,107,081 991,226

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

				Tax s	enerated at specifi	ic rate			
		36 percent			39 6 percent			Form 8615	
Size of adjusted gross income	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	1,209,730	81,323,629	29,276,506	453,112	154,857,518	61,323,577	251,531	1,201,731	381,575
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000				- - - - -	- - - - -		110,959 71,755 30,717 *10,599 *6,225 *2,353 *4,980 *2,353	35,966 123,965 103,333 *63,180 *47,881 *20,955 *55,239	10,677 31,839 27,720 *16,216 *10,797 *5,405 *17,731
\$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000		-	- - - -			- - - -	*3,735 - *1,245 *2,237 - *1,124	*59,634 - *24,776 *62,095 - *47,062	*20,547 *7,733 *24,294 - *18,507
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	*9,424 302,221 705,669 130,549 61,868	*56,165 5,449,930 54,730,953 14,293,199 6,793,382	*20,219 1,961,975 19,703,143 5,145,552 2,445,618	5,503 262,774 124,688 60,147	135,975 19,008,195 39,045,905 96,667,444	53,846 7,527,245 15,462,178 38,280,308	*962 *1,877 *158 *215 *37	*66,429 *215,057 *30,515 *155,908 *57,149	*24,530 *69,057 *9,060 *54,336 *22,551

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

^{**} Data combined to avoid disclosure of information for specific taxpayers

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

		All returns		Join	t returns and surviving spo	uses
Tax rate classes	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
Il tax rates	90,737,061	2,453,219,085	508,351,604	41,901,069	1,699,995,608	364,238,153
15 percent (Form 8814)	141,916	83,437	12,516	123,701	74 426	11 167
15 percent	90,720 481	1,585,203 210	237,780,482	41,893,290	1,034,352,460	155,152,869
28 percent	24,836,271	447,820,104	125,389,629	14,947,379	329,527,917	92,267 817
28 percent (capital gains)	1 625,559	81,960,424	22,948,919	1,174 132	62,357,748	17,460,170
31 percent	3,376,210	100,769,032	31 238,400	2,326,028	76,520,236	23,721 273
36 percent	1 209 730	81,323,629	29,276,506	1,001,104	68,100,542	24,516,195
39 6 percent	453,112	154,857,518	61,323,577	389,596	129,062,278	51,108,662
Form 8615	251,531	1,201,731	381,575			

	Separate	returns of marrie	d persons	Return	s of heads of hous	seholds	Ret	urns of single pers	sons
Tax rate classes	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	2,101,652	46,180,872	10,433,921	9,615,321	135,631,339	23,581,919	37,119,020	571,411,266	110,097,611
15 percent (Form 8814)	904	795	119	17,105	8,115	1,215	205	101	15
15 percent	2,101,652	25,790,046	3,868,507	9,611,597	114,388,896	17,158,334	37,113,942	410,671,808	61,600,771
28 percent	724,577	8,459,639	2,368,699	1,037,722	13,532,484	3,789,095	8,126,593	96,300,064	26,964,018
28 percent (capital gains)	28,529	2,935,722	822,002	32,370	1,490,997	417,479	390,528	15,175,957	4,249,268
31 percent	101,138	1,601,245	496,386	71,640	2,145,449	665,089	877,404	20,502,103	6,355,652
36 percent	41,096	1,377,459	495,885	25,300	1,644,230	591,923	142,231	10,201,399	3,672,504
39 6 percent	15,990	6,015,967	2,382,323	6,971	2,421,169	958,783	40,555	17,358,104	6,873,809
Form 8615							251,531	1,201,731	381,575

NOTE Detail may not add to totals because of rounding

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1993 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1993 Forms and Instructions.

Additional Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 39, Form 1040)

Taxes calculated on Form 4970, Tax on Accumulation Distribution of Trusts and/or Form 4972, Tax on Lump-Sum Distributions were reported here.

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm:
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions:
- Rents and royalties:
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier I) payments;

- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1993. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 24 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 22, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 23).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 47, 49, 50, 51, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax and the advance, earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for

determining the taxable or nontaxable classification of the return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax A

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years with plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 22, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual fall issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 14, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual

taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 14 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 17, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based was the smaller of earned income or \$2,400, if one qualifying child or dependent was involved, and the smaller of earned income or \$4,800, if more than one dependent was involved. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(line 16, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years).

Credit for Federal Tax on Gasoline and **Special Fuels**

(line 59, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

Credit for the Elderly or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 59, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1994 Estimated Tax

(line 63, Form 1040)

This amount was the part of the overpayment of 1993 tax which taxpayers specifically requested to

be credited to their estimated tax for 1994. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax (line 25, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

Deferral of Additional 1993 Taxes Δ

(line 58b, Form 1040)

Higher income taxpayers with taxable income in excess of certain amounts (\$115,000 if single; \$140,000 if married filing jointly or surviving spouse; \$70,000 if married filing separately; \$127,500 if head of household) and without alternative minimum tax liability, were permitted to defer payment of two thirds of additional taxes solely due to tax rate increases imposed by the Omnibus Budget Reconciliation Act of 1993. Taxpayers electing this deferral option were required to file Form 8841, Deferral of Additional 1993 Taxes, with their 1993 return. Half of deferred taxes were to be paid by April 17, 1995 and the remaining half by April 15, 1996.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit A

(line 56, Form 1040)

The earned income credit for 1993 was made up of three credits: the basic credit with a maximum of \$1,434 for one qualifying child and \$1,511 for two or more qualifying children; the health insurance credit with a maximum of \$465 for health insurance that covered a qualifying child; and the extra credit for a qualifying child born in 1993 with a maximum of \$388. The credit was available to workers who had a qualifying child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$23,050. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets or other property. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1993 using Form 1040-ES, and any overpayment from the taxpayer's 1992 return that was applied to the 1993 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1993, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1993, or (b) 100% of the tax shown on Form 1040 for 1992.

Excess Social Security Taxes Withheld Δ

(line 58a, Form 1040)

If a taxpayer earned more than \$57,600 (\$55,500 for 1992) in total wages from two or more employers in 1993, too much social security (FICA) or Railroad Retirement Act (RRTA) tax may have been withheld from his or her wages. If a taxpayer earned more than \$135,000 (\$130,200 for 1992) in total wages from two or more employers in 1993, too much Medicare tax may have been withheld from his or her wages. Filers claimed credit for such overpayment on their tax returns. The excess social security, RRTA and Medicare taxes withheld could be taken as a credit toward payment of the taxpayer's income tax or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,350 deduction (\$2,300 for 1992) was allowed for each exemption claimed if adjusted gross income was less than \$81,350. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a teturn, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1993:

- 1) The individual received more than half of his or her support for 1993 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,350. An exception to the income limitation was

granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$108,450 and was completed at \$230,950; for married persons filing jointly and surviving spouses, the phaseout began at \$162,700 and was completed at \$285,200; for heads of household, the phaseout began at \$135,600 and was completed at \$258,100; and for married persons filing separately, the phaseout began at \$81,350 and was completed at \$142,600.

Farm Net Income or Loss

(line 19, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(included in line 22, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1993.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1993 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed as a 1040PC and its characteristics dictated that it otherwise would have been filed as a Form 1040, it would have been classified as such for statistical purposes. Likewise, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain other tax credits. (For a complete description of each form see Section 5, 1993 Forms and Instructions.)

Gambling Loss Deduction

(included in line 25, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Total Itemized Deductions.")

General Business Credit

(line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 9a+9b, Schedule A)

See "Interest Paid Deduction."

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion

of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld A

(line 54, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 24a and 24b, Form 1040)

An individual retirement account (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still al-

lowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 16b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction Δ

(line 12, Schedule A)

The rules for deducting home mortgage interest for 1993 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build,

or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 11, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific types.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 19-24, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those whose spouse died in 1991, 1992, or 1993.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Minimum Tax Credit

(line 44, Form 1040)

A minimum tax credit could be taken for 1993 by certain taxpayers who paid alternative minimum tax for 1992. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1993, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 19-25, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling

Loss Deduction", "Limited Miscellaneous Deductions", and "Miscellaneous Deductions Other Than Gambling.")

Miscellaneous Deductions Other Than Gambling

(included in line 25, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1993 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Deduction

(line 18, Schedule A)

Certain employees who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house-hunting as an itemized deduction. In order to qualify for this deduction, the new work place had to be at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred to move household and personal goods, as well as travel, lodging, and 80 percent of meals for

the taxpayer and household members en route to the new residence. Additional deductible expenses subject to dollar limitations included house-hunting trips, and the cost of selling a residence or breaking a lease.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 22, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried foward up to 15 years. (See also "Other Income.")

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 22, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1993) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing.

Other Payments

(line 59, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 7, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 61, Form 1040)

An overpayment of tax occurred when the "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1994 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 62, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was

made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1994;
- had income only from interest and dividends;
- had gross income for 1993 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1993;
- did not have any overpayment of tax shown on his or her 1992 return applied to the 1993 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Payment with Request for Extension of Filing Time

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of

Time to File U.S. Individual Income Tax Return, or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 17a, 17b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the

taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and 17b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the tax-payer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b.

Personal Property Taxes Deduction

(included in line 7, Schedule A)

Personal property tax could be included as a deduction, if the tax was an annual tax based on value alone. Personal property tax was included in the line for other taxes (line 7, Schedule A) but for statistical purposes it is shown separately in the Basic Tables. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if

they underpaid their 1993 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Primary IRA Payments

(line 24a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes

(line 6, Schedule A)

Included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 62, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1994 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable

income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

Rent and Royalty Net Income or Loss

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses.

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI.

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries:
- wages;
- commissions;
- bonuses:
- tips;
- fees:
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances:
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

Net capital gain: If the combination of net shortterm gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 15, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 24b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction Δ

(line 26, Form 1040)

The Omnibus Budget Reconciliation Act of 1993 extended the provision that allowed self-employed persons, or owners of more than 2 percent of

outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. For 1992, taxpayers had to file an amended return if they wished to take advantage of the extension of the provision which retroactively included the period from July 1, 1992 through December 31, 1993, but amended returns are not reflected in the statistics for 1992. (For more information on amended returns, see Section 2, Description of the Sample.)

Self-Employment Tax △

(line 47, Form 1040)

The ceilings on taxable "self-employment income" for 1993 were \$57,600 for self-employment tax, and \$135,000 for Medicare tax (the limits for 1992 were \$55,500 and \$130,200, respectively). (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 21a, 21b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier I railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was one half of the net social security benefits received. Social security benefits received were reported on Form 1040, line 21a and the taxable portion was reported on line 21b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 34, Form 1040)

For 1993, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction

amount of \$700 or \$900. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$3,700;

Each taxpayer 65 or over or blind was allowed an additional \$900 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$6,200;

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,100;

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,450;

Each taxpayer 65 or over or blind was allowed an additional \$900 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1993 that was paid or deducted before 1993, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax

withheld from their salary during 1993; had paid state and local income taxes directly during 1993 for a prior year, or had made mandatory contributions to specific state disability funds. (See also Taxes Paid Deduction.")

Statutory Adjustments

(lines 24-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1993, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP). forfeited interest penalty, payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/ reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its

useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated △

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1993, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$22,100 for single filers; \$36,900 for joint filers or surviving spouses; \$18,450 for married persons filing separately; and \$29,600 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$53,500 for single filers; \$89,150 for joint filers or surviving spouses; \$44,575 for married persons filing separately; and \$76,400 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$115,000 for single filers; \$140,000 for joint filers or surviving spouses; \$70,000 for married persons filing separately; and \$127,500 for heads of households. The new 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$250,000 for single filers, joint filers, or surving spouses and heads of households and \$125,000 for married persons filing separately. The new 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,200, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,200 was taxed at the parents' rate on Form 8615

and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 is included on Form 1040, line 22. The remaining investment income in excess of the \$600 standard deduction or itemized deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments △

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1992 return);
- (3) payment with request for extension of filing time:
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) deferral of additional 1993 taxes;
- (6) credit for tax on certain gasoline, fuel, and oil;
- (7) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

Tax Penalty

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fee

(included in line 20, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance

earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount which was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 16b, Form 1040)

See "Individual Retirement Account Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 17a, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 21a, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 23, Form 1040)

Total income was the sum of the individual income items (lines 7 through 22) before adjustments.

Total Income Tax

(line 46 + line 48 - line 56, limited to zero, of Form 1040)

Total income tax was the sum of income tax after

credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions △

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$108,450 (\$54,225 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$108,450 (\$54,225). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in comput-

ing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 24a-29).

Total Tax Credits

(lines 45, 56, Form 1040)

For this report, total tax credits consists of the following:

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit; and
- 8) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employ-

ment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

Unemployment Compensation

(line 20, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 19, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Eighty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, Employee Business Expenses. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Beginning in 1993, travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")



Section 5

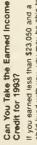
1993 Forms and Instructions

Page	
Form 1040 and Instructions	
Forms 1040A and Schedules 1, 2, and 3	
Form 1040EZ	
Schedules A & B, Itemized Deductions and Interest and Dividend Income	
Schedule C, Profit or Loss from Business (Sole Proprietorship)	
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	
Schedule D, Capital Gains and Losses	
Schedule E, Supplemental Income and Loss (From rental real estate, royalties,	
partnerships, S corporations, estates, trusts, REMIC's, etc.)	
Schedule EIC, Earned Income Credit	
Schedule F, Profit or Loss From Farming	
Schedule R, Credit for the Elderly or the Disabled	
Schedule SE, Self-Employment Tax	
Form 2106, Employee Business Expenses	
Form 2441, Child and Dependent Care Expenses	
Form 3800, General Business Credit	
Form 6251, Alternative Minimum Tax-Individuals	
Form 8582, Passive Activity Loss Limitations	
Form 8615, Tax for Children Under Age 14 Who Have Investment Income of	
More than \$1,200	
Form 8801, Credit for Prior Year Minimum TaxIndividuals and Fiduciaries	
Form 8814, Parents' Election to Report Child's Interest and Dividends	

Consumer of the Transus,—Internal Revenue Sevice	Tax 32 Amount from line 31 (adjusted gross income)	Page :
Last name Spouse 5 st	Computation Add the number of boxes checked above and enter the foldal here between the foldal here (See page c. If your are manned filing separately and your spouse itemizes deductions or 23).	
Home address number and street: If you have a P O box see bage 12 Api no Paperwork Reduction Paperwork Reduction City town or post office state and ZIP code If you have a loreign address see page 12 Act Notice, see page 4.	You are a dual-status aren, see page (Itemized deductions from Standard deductions shown the the aren between the standard deduction shown the the tendent to be a standard to be standard to be a standard to be a standard to be a standard to b	
Do you want \$3 to go to this fund? I will not change your fedure your fault of refund the fund?		3
Single Marned filing joint return (even if only one had income) Marred filing separate return. Enter spouse's social secumy no above and full name here. ▶	35 Subtract 1 36 If Ine 32 r	32
head of household (with qualifying person), (See page 13) If the qualifying person is a child but not your dependent enter this child's name here. ———————————————————————————————————	If you want 37 the IRS to 38 figure your	37
Yourself, If your parent (or someone else) can claim you as a dependent on his or her tax he at barer return; do not check box for the box on line 33b on page 2 and set and s	tax see 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 120 12	8 8 8
(d) Deeck (d) it age too older (d) Dependents (S) to a morms. Children on Sec. Indeed to be been so that the security retainability to help more than the security retainability to help more than the security retainability to help more than the second security.	Credits 41 Credit for child and dependent care expenses. Attach Form 2441 41 credit for the elderty or the disabled. Attach Schedule R. 42 (See page 43 Foreion tax credit. Attach Form 1116 43	
e didn't live am you due to divors live am you due to divors or an apparation had a sign 15].	44 Other credis (see page 26) Check if from e Form 3800 b Form 8396 c Form 8801 d Form (specify) 45 Add lines 41 through 44 Cabrical total 45 from lead 41 frought 44	\$ 5
Oppndents on 6c not entered above	7- 4	45
If your child don't live with you but is claimed as your dependent under a pre-1985 agreement check here P entering on Innea above P Innea above P		
Wages. Salanes: tips, etc. Attach Form(s) W. 2 Rambbe interest income (see page 16). Attach Schedule Biff over \$400	Social secunity and Medicare tax on tip income not reported to employer. Attach Form 4137 Tax on qualified betweented that as, including IRAs if required, attach Form 5329. Afficience acmed income readil narmonis from Porm W.2.	22 23
Tax-exempt interest (see page 17), DONT include on line 8a 80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Add lines 46 through 52. This is your total tax	S
ncoma taxas (see page 17)	IEnts 54 Federal income tax withheld If any is from Form(s) 1999 check in Section 1992 or Sect	
Business income or (loss), Attach Schedule C or C-EZ 13 Capital agin or (loss), Attach Schedule C or C-EZ 13 14	Amount paid with Form 4868 (extension request) Excess social security. Medicate and RRTA (ax withheld (see page 28).	
able amount (see page 18)	2 86	
S corporations, trusts, etc. Attach Schedula E	60 Add lines 54 through 59. These are your total payments R4 Mine 50 is more than loss 52 softment loss 50 Their at the entergon can Paymenting	08 59
Farm income or (losss), Attach Schedule F 20 Unemployment compassion (see page 19) 12 b Tautable amount (see page 19) 21 b Tautable amount (see page 19)		28
Other income List type and amount—see page 20. Add the amounts in the faringht column for lines? Phrough 22. This is your total income P 23.	64 If line S3 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE For details on how to pay, including what to very beyment, see page 29 . 65 Estimated 2 to Amonth's see page 29. Also include on line 64 65	3
	Under parameter of perjuny, 1 declare than 1 have examined this return and accompanies of the correct, and complete. Declaration of preparie (offer than laxip. Your signature	and to the best of my knowledge and of which prepare has any knowledge
Recogn retirement plan and seff-employed SEP deduction 25 Penalty on early writingthawal of sevings 26 27 28 29	of this ratum Spouse s signature if a point return, BOTH must sign Deta Spouse's occupation records	bon
Add lines 248 through 29 These are your total adjustments. Supressin the 3th men 23 The signer adjusted gross ancome if his amount is less than a \$2.000 and a child hear with your set page ECF is find out if you can claim the "Earned".	60	Preparer's social security no
{	Use Only disaltemployed) and address	
21	Z	

Instructions for Form

and Schedules A, B, C, D, E, ElC, F, and SE



If you earned less than \$23,050 and a child lived with you, you may be able to take this credit. See page EIC-1 in this booklet Do You Know You May Be Able To Get the Earned Income Credit With Your Pay?

If you qualify for the earned income credit in 1994, you may be able to have part of it added to your take-home pay. See page 6

Would You Like To Get Your Refund Within 3 Weeks or Even Faster?

If you would, have your return filed electronically. See Fest Filing on page 3.

Note: This booklet does not contain any tax forms



What's inside?

Answers to frequently esked questions (page 5) Avoid common mistakes (page 10) Commissioner's note (page 3) What's new for 1993 (page 6)

 The Presidential Election Campaign Fund check-off has incressed to \$3. See page 12. How to make a gift to reduce the public debt (page 35) taxpayers.

The tax rates have increased for fewer than 2%-of

How to get forms and publications (page 33) Free tax help (pege 6) Tax table (page 37) Cat No 11325E

23

Instructions for Form 1040

Table of Contents

Department of the Treasury Internal Revenue Service

A Note From the Commissioner	Section 5 General Information 30
Fast Filing	
Privacy Act and Paperwork Reduction	
Act Notice	h Your Tax Question.
Answers to Frequently Asked Questions	5 How To Get Forms and Publications . 33
Section 1—Before You Fill In Form 1040	6 What Are My Rights as e Taxpayer? 35
Earned Income Credit	
What's New for 1993?	Estimated tax Payments for 1994
What To Look for in 1994	6 Lo Both the Name and Son on
What Free Tax Help is Available?	Social Security Card? 35
Section 2—Filing Requirements	7 Substitute Forms
Do t Have To File?	7 How Do I Make a Gift To Reduce
Which Form Should I Use?	8 the Public Debt? 35
When Should I File?	9 Address Change
Where Do I File?	Corresponding With the IRS 35
	How Long Should Records Be Kept? 35
Section 3— Steps for Preparing Form 1040	Requesting a Copy of Your Tax Return . 35
Rounding Off to Whole Dollars.	10 Amended Return
Avoid Common Mistakes	Death of Taxpaver 35
Where To Report Certain Items From	
1993 Forms W-Z, 1096, and 1099	Occasion & Occasion and Internal
Section 4— Line instructions for	Section 6—Penalties and impres
Form 1040	
Name, Address, and Social	x Rate Schedules
Security Number (SSN)	2 Tax Table
Presidential Election Campaign Fund	2 Tax Rate Schedules 49
Filing Stetus	Section 8—Instructions for Schadules
Exemptions	3 to Form 1040
Income	
Adjustments to Income	
Adjusted Gross Income .	23 Major Categones of Federal
Tax Computation	23 Figure Vege 1992
Credits	
Other Taxes	26
Peyments	27
it You Owe	29
Sion Your Return	23

24-

A Note From the Commissioner

Dear Taxpayer

key to maintaining that system is ensuring Thank you for making this nation's tax voluntary compliance in the world. The that you are treated fairly and equitably, that your privacy is protected, and that system the most effective system of our fax system is as simple and understandable as possible.

privacy will be fully protected. We are also services to meet your needs while fairly administering the tax laws. To do that, we owes to support the vital functions of our Our challenge is to consistently deliver efforts to help improve compliance, but we are also using traditional compliance efforts—examination, collection and making sure that taxpayer secunty and offening alternative ways of filing taxes, are modernizing our technology, while increased information and education person pays what he or she properly cuminal enforcement—so that each such as electronic filing. We have government.

As Commissioner of Internal Revenue easily administrable tax system. We will efficiently, and we will do all we can to toward developing a simple and more share into full compliance with the tax am personally committed to working bring those who do not pay their fair treat you fairly, courteously, and laws of our nation. Maybet Milner Ridandon

Margaret Milner Richardson

Privacy Act and Paperwork Reduction Act Notice

If you do not file a return, do not provide the information we ask for, or provide fault-unfort information, the law says that you may be charged peneltres and, in corain classes, you may be subject to commal prosecution. We may also thave to classifiour while exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax inglate or delay any elebrated the say and the say also be charged.

the tax laws enacted by Congress are very sions, stocks, rental income, or other invest ments, it is more difficult.

You can write to both the Internal Revenue Service, Affertion's Reports Clearance Offi-cer, T.F.P. Washington, DC 20224, and the Office of Maragement and Budget, Paper work Reduction Project (1545-0074), Washington, DC 20503 If you have comments concerning the accuracy of the time estimates shown below or suggestions for making these forms more We Welcome Comments on Forms simple, we would be happy to hear from you agencies, as provided by law. We may also gives it to crites, states, the District of Coulmbba. and U.S. commonwealths or possess sions to carry out their tax laws. And we may give it to foreign governments because of its streams they have with the United States.

DO NOT send your return to either of these offices instead, see Where Do I File?

on page 9

Please keep this notice with your records

It may help you if we ask you for other infor-metron. If you have questions about the rules for filing and gwing information, please call or visit any Internal Revenue Service office.

We try to create forms and instructions that are accurate and can be easily understood. Often this is difficult to do because some of complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pen-The Time It Takes To Prepare Your Return

Estimated Preparation Time

The time needed to complete and file the following forms will vary depending on individual circumstences. The estimated everage times are:

			,		
	Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
_	Form 1040	3 hr., 8 min.	2 hr., 47 min.	3 hr., 44 min.	53 min.
	Sch. A (1040)	2 hr., 32 min.	24 min.	t hr. 9 min	27 min.
	Sch. B (1040)	33 min.	8 min.	17 min.	20 min.
	Sch. C (1040)	6 hr., 26 min.	1 hr., 10 min.	2 hr., 5 min.	35 min.
	Sch. C-EZ (1040)	46 min.	4 min.	18 min.	20 min.
	Sch. Ø (1040)	51 min.	49 mm.	1 hr., 19 min.	48 min.
-/	Sch. E (1040)	2 hr., 52 min.	1 hr., 6 min.	1 hr., 16 min.	35 min.
	Sch. EIC (1040)	40 min.	19 min.	50 min.	55 min.
	Sch. F (1040):				
_	Cash Method	4 hr., 2 min.	34 min.	1 hr., 14 min.	20 min.
	Accrual Method	4 hr., 22 mm.	25 mm.	1 hr., 19 min.	20 min.
	Sch. R (1040)	20 min.	15 min.	22 min.	35 min.
	Sch. SE (1040):				
	Short	20 min.	13 min.	10 min.	14 mm.
_	Long	26 тіп.	22 min.	38 min.	20 min.

are asking for it, and how it will be used. We must also tell you wait could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or it mandatory under the law. The Pnvacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must first fall you our legal night to ask for the information, why we

This notice applies to all papers you file with us, including this tax ethern, it also epplies to any questions we need to ask you so we can complete, correct, or process your refurn; fgue your tax, and collect tax, interest, or penetires.

Our legal ingit to ask for information is filterinal Revenue Coda sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with nu sfor any fax you are liable for Your esponse is mandatory under these sections. Code section 60 and is regulations say that you must show your social security number on what you file. This is so we know who you ere, and can process your return yand papers. You must fill in all parts of the a tax form that apply to you. But you do not have to check the boxes for the Presidential it.

We ask for tax return information to carry out the tax laws of the United Stetes. We need it to figure and collect the right amount

We may give the information to the De-partment of Justice and to other Federal

÷ 8

Electronic Filing For more details on electronic filing, call Tele-Tax (see page 30) and listen to topic 252.

> tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within

Last year, over 12.3 million people filed their tax returns electronically by commuter

Fast Filing

IRS is to file an "answer sheet" return. This return, called Form 1040PC, can be created only by using a personal computer. It is shorter than the regular tax return and can be processed faster and more you prepare your own return on a computer, you can produce Form 1040PC using one of the many tax preparation software Another way to file your return with the accurately. A paid tax preparer may give you Form 1040PC to sign and file instead of the tax return you are used to seeing. If programs sold in computer stores. The details, call Tele-Tax (see page 30) and form is not available from the IRS. For more listen to topic 251.

account, you could receive your money even faster. Even if you are not expecting a refund, electronic filing is still a fast and

deposited into your savings or checking

3 weeks from the time the IRS accepts your return. If you have your refund directly prepare your own return or use a preparer. In addition to many tax preparers, other

addition to many tax preparers,

firms are approved by the IRS to offer electronic filing services. An approved transmit-

Electronic filing is available whether you

accurate way to file your return.

ter must sign your Form 8453, U.S. Individual Income Tax Declaration for

25-

Answers to Frequently Asked Questions

How long will it take to get my

About 4 to 8 weeks after you mail your return if you the electronically it should take about 3 weeks. The sarier you flie, the faster you'll get your returd. To check on the status of your returd, call Toler Tex. See page 30 for the number.

I just completed my return and find that I owe the IRS money. What should I do?

You should file your return by April 15 and pay as much of the balance due as possible By filing on time, you avoid the late filing penality By paying as much of the balance due as possible; you reduce the amount of interest and late payment penalty that you will owe For more details on penalties and miterest, see page 36

payments on my balance due? Can I ask to make installment

Yes However, you will be charged interest and a late payment penalty on the tax not paid by Apni 15, even if your request to pay in installments as granted. For more details on installment payments, see the instructions for line 54 on page 29.

If I won't be able to finish my return by April 15, can I get an extension?

Yes. You can get an extension by filing Form 4686, Extension of Time To File US indusional usin income Tax Return, by April 15 By filing the extension, you avoid the late filing penalty. However, Form 4968 does not extend the time to pay your income tax.

What can I do to make sure my 1994 return will not show a balance due?

If you don't get it by February 15, call the toll-free number listed on page 32 for your area. We will ask you for certain information. For details, see Step 1 on page 10.

for my W-2 form, but I still have it. What should I do?

You can either increase the amount of income tax withheld from your pay or make estimated tax bayments for 1994. See Income Tax Withholding end Estimeted Tex Peryments for 1994 on page 35 for de-

I just received my tax package in the mail. Why are there so many forms and schedules in it?

do?

Call your local IRS office and ask for Problem Resolution assistance. The number is listed in your phone book

Can I take an IRA deduction for

the amount I contributed to a

401(k) plan in 1993?

still haan't been fixed. What can I

I raceived an IRS notice. I've contacted the IRS at least three times about it, but the problem

We print several packages that include off-feerful forms and schedules than ray be filed with form 1040 We mail you the package that includes the items you may need based on what you filed last year. We use packages instead of mailing forms and schedules sep-instead of mailing forms and schedules sep-arately as a cost-saving measure for us and

Do I have to file all the forms and schedules that are in my tax package?

as a convenience to you

No A 401(k) plan is not an IRA. The amount you contributed is not included in box 1 of your W-2 form so you don't pay tax on it this

In addition to my regular job, I had

a part-time business fixing cars. Do I have to report the money i made in 1993 fixing cars?

No. Complete and attach to your return only the forms and schedules you need to report your income, deductions, and credits

can I get forms and

If you don't have all the forms and publications you need, you can call 1-800-TAX-FORM (1-800-829-3676) duming the firms shown on page 33, or visit your local IRS office, participating library, bank, or post office, or use the order Data (see page 33).

concerned about the public debt. Can I make a payment to reduce it?

Yes See How Do I Meke a Gift To Reduce the Public Debt? on page 35 for details

Can I get the samed income credit?

If you earned less than \$23.050 and a child lived with you, you may be able to take the credit But other rules apply. For details, see page EIC-1 Although we supported our

she spent most of 1993 away from home at school. Can we claim her unmarried, 19-year-old daughter, as a dependent?

Yes, The time your child spends at school or on vacation counts as time lived with you. I'm single, live alone, and have no dependents. Can I file as heed of household?

No. To use this filing status, you must have paid over half the cost of keeping up a home for a child or other qualifying person. I aaked my employer several times for my W-2 form, but I still don't

and pay to file Schedule SE

payments from my pension plan in 1993, Are these taxable? I started receiving monthly

pension, only part of the amount you received is taxable. To figure the taxable part, see the instructions for lines 17a and 17b on page 18

Earned Income

Credit

What is "Itemizing"? How can I tell if it will help me?

You itemize deductions by filing Schedule A with Form 140 Con Schedule A, you list amounts you baid during the year for certain items such as medical and default care, state end local income taxes, real estate taxes; home mortgage interest, and gifts to charry If your remixed deductions are more than your standard deductions are more than your standard deduction, your fected that is the standard deduction, your fected that is the standard deduction is the standard deduction and the standard deductions. ncome tax will be less if you itemize

refinanced my home in 1993 and paid "points." Can I deduct the entire amount as interest on my 1983 return?

No. Points paid solely to refinance your home cannot be deducted in the year paid instead, they must be deducted over the life of the loan. For more details, get Pub. 836, Home Mortgage Interest Deduction.

sold my home in 1993. Do I have to report the sale?

Yes. Use Form 2119, Sale of Your Home You must report the sale even if you sold your nome at a loss. You must also report the sale even it you are eligible to exclude or postpone par all of the gain or you home.

Section 1.

Before You

deadline for taking care of tax matters such as filing returns, making contributions to an IRA, or paying taxes, may be extended. For retails, get **Pub. 945**, Tax information for Those Affected by Operation Desert Storm. Form 1040

converted to operate on such a vehicle converted to operate on such a feel, you may be able to lake the deduction for clean-human page 2.5 for the definition of clean-human fuels. To quality for the credit of deduction, you do not have to use the vehicle for business But the vehicle must be made for use on public roads and have at least four wheels. For details on the credit, get form 8844, Qualified Electric Vehicle forms 8844. Qualified Electric Vehicle from 6844. Outsided Electric Vehicle Credit. For details on the deduction, including how to figure and report it, get Pub. \$35, Business services.

Earned Income Credit for 1993. If you earned less than \$23,050 and a child ived with you, you may be able to take this credit for 1993. To find out if you can, see page EIC-1 in this booklet.

about . 553, tax law changes for 1993, get Pub. Highlights of 1993 Tax Changes. Tex Law Changes. For more details

Earned Income Credit With Your Pay. If you dutalify to the samed uncome credit in you dutalify to the samed uncome credit in 1994, you may be able to get up to \$102 a month with your experible visual payment. For details, call Tele-Tax (see page 30) and listen to topic 604 or get Form W.5, Earned Income Credit Advance Payment Certificate, from your em-

What To Look for 1994

income, including one-half of your social se-curry beeffits; sover \$24,000 fishigle (over \$44,000 if mamed fling pointly), more of your benefits may be taxable. For some people, up to 85 percent will be taxable. For details, including rules for mamed persons filing sep-arately, see Pub. 553 The following changes are effective for 1994 They have no effect on your 1993 return, Sociel Security Benefits, if your 1994

Presidentiel Election Cempergn Fund. You may choose to have \$3 of your tax go to this fund.

What's New for

19937

Chartable Contributions. If you make a confibution of \$250 or more after 1993, you generally must have a writhn acknowledgment the Chartable organization to deduct the confibution for more details, including what information is required in the acknowledgment, see Pub. 553. Increesed Tax Retes, Higher tax rates apply to individuals with taxable incomes over \$140,000 (\$115,000 if single, \$127,500 if head of household, \$70,000 if mamed filing separately). The tax valet and tax rate schedules reflect the new rates if the new rates apply to you, you may be able to defer part of your 1993 tax For details, get Form 8841, Deferral of Additional 1993 Taxes

Other Changes, For details on other tax la changes effective for 1994, see Pub. 553

Help What Free Tax s Available?

available to help you with your tax questions and taker eading the tax form mistroctions and publications, you are not sure how to fill in your return or have a question about a notice you received from us, please call us. Use the number for your area on page 30. Ratund information. Tele-Tax can also tell you the status of your refund. See page 30. Telephone. Help, IRS representatives are Tax Forms and Publications. You can answer most of your tax questions by read-ing the tax form instructions or one of our many free tax publications. See page 33 Recorded Tax Information by Telephone. Our Tele-Tax service has recorded tax information covering many topics. See page 30 for the number to call. Self-Employed Heeth Insurance Deduction. This deduction, which had expired July 1, 1992, has been retroaching the strander of Tax Benefits for Owners of Certain Elec-for and Clean-Livel Vehicles. If you paced a new electric vehicle in service after June 30, 1993, you may be able to take the qual-fried alectric vehicle credit. II. after June 30, 1993, you placed in service a new vehicle

Travel Expensee. Travel expenses paid or incurred lafer 1992 in connection with your employment away from home are not deductible if that penod of employment ex-

pate in an employer-sponsored subsidized nealth plan for only part of the year may clain

the deduction.

Send the IRS Written Questions. You may send your written lax questions to your IRS District Director. You should get an answer in about 30 days. If you don't have the address, you can get it by calling the number for your area on page 32.

Waik-In Help. Assistors are available in most IRS offices throughout the country to help you prepare your return An assistor will ex-plain or "walk through" a Form 1040E2. 1040A, or 1040 with Schedules A and B with you and a number of other taxpayers in a group setting. To find the IRS office nearest you, look in the phone book under 'United States Government,' internal Revenue Seryou, look in the phone book States Government, Internal I vice.

Volunteer Income Tax Assistance (VITA)
and Tax Counseling for the Edenty (TCE).
These programs help older disabled, low-income, and non-English-speaking people file in their returns For details, call the follinge number for your area on page 32. If you got a feed-all more tax pages in the mail, take it with you when you go for help.
Videoupped Instructions for completing

Large-Print Forms and Instructions. Pub. 1614 nas large-print copies of the 1993 Form 1040, Schedules A, B, D, E, EIC, and R, and their instructions You can use the large-print form and schedules as worksheets to figure your tax. To get. Pub. 1614, call. 1-800-TAX-FORM (1-800-829-3676). your return are available in English and Span sh at many libranes

Telephone Help for People With Imperred Hearing is available. See page 32 for the number to call. Braille Materials are available at regional libranes that have special services for people with disabilities.

Resolution Program is to people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up intrough normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance Prople with impared hearing who have access to TDD equipment may call 1-800-829-4650 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you cleanup problems that resulted from prevous confacts. For more details, call fele-Tax (see page 30) and listen to topic 104 or get Pub. 1546. Unresolved Tax Problems. The Problem

Free Social Security Personal Earnings and Benefit Estimate Statement, You can get a statement of your social security earnings and estimated future benefits by completing Form SSA-7004-SM, Request for Earnings and Benefit Estimate Statem and returning it to the Social Security ministration (SSA). To get this form, 1-800-772-1213 or visit any SSA office.

Yes. This is self-employment income. You must report it on Schedule C or C-EZ. You

Section 2.

Requirements Filing

The rules under **Do I Have To File?** apply to all U.S. citizens and resident aliens. They so apply to nonestident aliens and under-statents aliens and who were manned to U.S. citizens or residents at the end of 1993 and who have elected to be treated. as resident aliens

Exception. Different rules apply to other nonresident allens and dual-status aliens. They may have to file Farm 1040MR, U.S. Nonresident Allen Income Tar Return. Specific rules apply to determine if you are a resident or nonresident allen. Get Pub. 519, U.S. Tax Guide for Allens, for details, including the rules for students and scholers. Different rules also apply to U.S. critizens who lived in a U.S. possession or had income from a U.S. possession. Get Pub. 570, Tax Guide for Includials With income From U.S Possessions. Residents of beard Ricc can call Tele-Tax (see page 30) and listen to topic 901 to see if they must file e return.

Do I Have To File?

Note: Even if you do not have to file a ratum, you should file one to get a refund of any federal income tax withheld You should also file if you can take the earned moone credit. If you file for either of these reasons only, you may be able to use from 1040A. If you file only to get a refund of tax withheld and you are single or manded filing a point return, you may be able to use from 1040EZ.

Exception for Children Under Age 14. If Usa Chart A on this page to see if you must file a return. But you must use Chert B on the next page if your parent (or someone else) can claim you as a dependent on his or her return. Also, see Chart C on the next page for other situations when you must file.

your child is required to file a return and ell four of the following apply, you may elect to report your child's income on your return. But you must use Form 8814, Parents Election. To Report Child's Interest and Dividends, to do so if you make this election, your child does not have follia a return.

Your child was under age 14 on January 1994 2. Your child had income only from interest and dividends (including Alaska Permanent Fund dividends).

Your child's gross income was less than \$5,000.

Your child had no Federal income tax with-held from his or her income (backup with-holding) and did not make estimated tax payments for 1993.

If you and the child's other parent are not filing a joint return, special rules apply to determine which parent may make tha election. See Form 8814 for details.

Chert A-For Most People

To use this chart, first find your martial status at the end of 1993. Then, read across to find your filing status and age at the end of 1993. You must file a return if your gross income was at least the amount shown in the last column. Gross income means all income you received in the form of money, goods, property, and sarvices that is not estimpt from tax, including any gain on the sale of your home (even if you may exclude or postpone part or all of the gain). See page 15 to find out what types of

	income to include				
	Merital status	Filing statue	Age"	Gross income	
	Single (including divorced	Single	under 65 65 or older	\$6,050	
	and legally separated)	Head of household	under 65 65 or older	\$7.800	
	Marned with a child and living apart from your spouse during the last 6 months of 1993	Head of household (see page 13)	under 65 65 or older	\$7,800	
	Marned and living with your spouse at end of 1993 (or on the deta your spouse	Mamed, joint retum	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$10,900	
		Mamed, separate return	any age	\$2,350	
	Marned, not living with your spouse at end of 1993 (or on the date your spouse died)	Marned, joint or separate retum	any age	\$2,350	
		Single	under 65 65 ar older	\$6,050	
	Widowed before 1993 and	Head of household	under 65 65 or older	\$7,800	
-	ווסו ופווימיויסט ייי ישטט				

pue If you turned age 65 on January 1, 1994, you are considered to be age 65 at the of 1993.

200

Dependents (See the instructions for line 6c he can claim you as a dependent Chart B-For Children and Other

If your parent (or someone else) can claim you as a dependent on his or her return and any of the four conditions listed below applies to you, you must file a return

 You had income only from wages, sala-ries, tips, taxable scholarship and fellowship grants, pensions or annuties, taxable social Cauton: If your gross income was \$2,350 or more, you usually cannot be claimed as a dependent unless you were under 19 or under 24 and a student For details, see Tast 4—Income on page 14 The total of that income plus your samed income was: In this chart, unaamed income includes taxable interest and dividends. Eamed income includes wages, tips, and taxable scholarship and fellowship grants.

to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax However, you must file Form 1040 it any of the following situations applies to you.

secunities transferred between interest pay-ment dates.

You received any nontaxable dividends, capital gain distributions, or Alaska Perma-nent Fund dividends.

You were a grantor of, or transferor to, a foreign trust

6. You had a financial account in a foreign country, such as a Baha account or securities account. If the combined value of the accounts was \$10,000 or less during all of 1993 or the accounts were with a U.S. miltary banking facility operated by a U.S. miltary banking of the property of th

7. You received taxable refunds (including credits or offsets) of state and local income taxes, alimony, or any of the types of income listed in the instructions for line 22 on page 20

partnership, a shareholder in an S corpora-tion, a beneficiary of an estate or frust, had rental or royalty income and expenses, or had farm income and expenses. 6. You were self-employed, a partner in a

9. You sold or exchanged capital assets or 10. You paid almony or a penalty on the early windrawal of savings, or you can take any of the adjustments listed in the instructions for line 30 on page 23 business property

 You claim the foreign tax credit, any of tions for line 44 on page 26), the mortgage interest credit, the credit for pnor year mnnm tax, the qualified electric vehicle credit or the nonconventional source fuel credit. he general business credits (see the instru

3. You had only wages, salaries, tips. taxable scholarship and fellowship grants, and not more than \$400 of taxable interest income 5. You did not receive any advance earned income credit (EIC) payments. 4. Your taxable income is less than \$50,000.

 You do not itemize deductions or claim any adjustments to income or tax credits Note: If you are mamed filing jointly and either you or your spouse worked for more than one employer, you cannot use form

1040EZ if that person's total wages ware over \$57,600.

You May Be Able To Use Form

security benefits, payments from your mid-widal retirement account fills, unemploy-ment compensation, inferest, or dividends 2. Your trasable morner account fills, unemploy-ment compensation, inferest, or dividends 3. You do not itemize deductions You can also use Form 10404 to claim the earned income feedt, the deduction for cer-tain contributions to an IRA, nondeductible combituions to an IRA, nondeductible combituions to an IRA, nondeductible combituions to an IRA, nondeductible confluctions and IRA, nondeductible confluctions on IRA, nondeductible confluctions and in IRA, nondeductible confluctions on IRA, nondeductible is venil, you made estimated is a pay-ments for 1833 or if you can take the exclu-sion of infrests from senses EL US savings

Since Forms 1040A and 1040EZ are easier

Your gross income was more than the total of your earned income (up to \$3,700) or \$600, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind).

3. Merried dependents under 65. You must file a return if-

Your earned income was more than \$3,100, or

Your eamed income was more than \$4,600 (\$5,500 if 65 or older and blind), or

2. Single dependents 65 or older or blind. You must file a return if-

1. Single dependents under 65. You must file a return if-

pue

Your uneamed income was: \$1 or more

20

more than \$3,700 more than \$600

Your uneamed income was more than \$1,500 (\$2,400 if 65 or older end blind).

You Must Use Form 1040 If:

Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions

You had any uneamed income and your gross income was more than \$600, or

Your eamed income was more than \$3,800 (\$4,500 if 65 or older and blind), or

4. Married dependents 65 or older or blind. You must file a return if—

Your uneamed income was more than \$1,300 (\$2,000 if 65 or older and blind).

2. You remize deductions. Read the instruc-tions for line 34 on page 24 to see if it would You received or paid accrued interest on 1. Your taxable income is \$50,000 or more benefit you to itemize

ō

 Your gross income was more than the total of your earned income (up to \$3,100) or \$600, whichever is larger, plus \$700 (\$1,400 if 65 or older end blind), or Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions

Chart C-Other Situations When You Must File

If any of the four conditions below applied to you for 1993, you must file a return 1. You owe any special taxes, such as.

 Uncollected social secunty and Medicare or RRTA tax on tips you reported to your Social secunty and Medicare tax on tips you did not report to your employer employer

 Uncollected social security and Medicare or RRTA tax on group-term life insurance Alternative minimum tax.

 Tax from recapture of investment credit, low-income housing credit, or recapture tax on the disposition of a home purchased with a federally subsidized mongage. (See Tax on a qualified retirement plan, including an individual retirement arrangement (IRA), or

 You received any advance eamed income credit (EIC) payments from your employer. These payments should be shown in box 9 of your W-2 form the instructions for line 49 on page 26)

You had net earnings from self-employment of at least \$400

You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social secunty and Medicare taxes

\$9,250 \$8,550

under 65 65 or older 65 or older

Oualifying with dependent child (see pags 13)

Which Form Should I Use?

 You were single or are mamed filing jointly and do not claim any dependents 2. You (and your spouse if marned filing joint-ly) were not 65 or older OR blind You May Be Able To Use Form 1040EZ IT:

12. Y

Social secunty and Medicare tax on tip acome not reported to your employer.

e. Tax on qualified retirement plans, in-cluding IRAs, it you are filing only because you owe this tax, you only have to file Form d. Write-in taxes included on line 53 (see page 27 for details),

13. You claim the regulated investment company credit, the credit for Federal tax paid on fuels, or the credit for overpaid windfall profit tax.

Form 2119, Sale of Your Home, for the year 14 You file any of these forms

Form 2555, Foreign Eamed Income you sell your home

Form 4563, Exclusion of Income for Bona Fide Residents of Amencan Samoa form 2555-EZ, Foreign Eamed Income Ex Form 8271, Investor Reporting of Tax Shelter Registration Number.

When Should I File?

Form 8814, Perents' Election To Report Child's Interest and Dividends

You should file as soon as you can after January 1, but not later than April 15, 1994. If you like late, you may have to pay penatres and interest. See page 36.

If you know that you cannot file your return by the due date, you should file **Form 4868**. Application for Atlomatic Extension of Time To File U.S. Individual Income Tax Return, by April 15, 1994. Cautions: Form 4868 does not extend the time to pay your income Tax. See the first ructions for Form 4868.

If you are a U.S. critzen or resident, you may quairly for an automatic extension of time to life if, on the due date of your return, you meet one of the following conditions:

• You live outside the United States and Puerlo Rico, AND your men place of business or post of duty is outside the United States and Puerlo Rico.

You are in military or navel service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 monthins to the and pay the law. Dut interest will be charged from the original due date of the return on any unpeed tax. You must attach a statement to your return showing that you meet the requirements.

Where Do I File?

If an addressed envelope came with your booklet, please use if. If you and not receive an envelope, or if you moved during the year, mai your return to the Internal Revenue Service Center for the place where you live See the chart not this page. No street address.

	Where To File	
_	If you live in:	Use this address:
	Flonda, Georgia, South Carolina	Atlanta, GA 39901
0 "	New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
	New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
_	Illinois, Iowa, Minnesota, Missoun, Wisconsin	Kansas City, MO 64999
	Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
	Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
_	Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
	Alaska, Anzona, California (counties of Alpine, Anadoris Burte, Colsta, Contrae Costa, Del Norde, El Dorado, Gienn, Humboldt, Lake, Lassen, Marrn, Mendocino, Modoc, Napa, Nevada, Place, Plumas, Sezdramento, Son Joaquin, Sharta, Siskivjou, Solano, Sonoma, Sutter, Tehama, Trunty, Yolo, and Vuba), Colordodo, Ldano Montane, Nebraska, Nevada, Nucho Devota, Oregon, South Dakota, Usa, Washington, Wyoming	Ogden, UT 84201
	California (all other counties), Hawaii	Fresno, CA 93888
	Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
<u>.</u>	Amencan Samoa	Philadelphia, PA 1925
. o e	Guam: Permanent residents	Commissioner o Revenue and Taxation 855 West Marne Dr Agana, GU 96910
0 × 0 × 0	Guam: Nonpermanent residents Puerto Rico (or if excluding income under section 933) Vigin Islands Nonpermanent residents	Philadelphia, PA 1925
5 0 1 D	Virgin Islands: Permanent residents	V I. Bureau o Internal Revenu Lockharts Garden No. 1. Charlotte Amalie St Thomas, VI 0080
يرج ا	Foreign country (or if a duel-status alien): U.S. critzens and those filing form 2555, Form 2555-EZ, or Form 4563	Philadelphia. PA 1925
ಬ ಚ	All A.P.O. and F.P.O. addresses	Philadelphia, PA 1925

Mailing Your Return

You must but sufficient postage on your en-velope. Envelopes without enough postage will be returned to you by the post office. If your envelope contains more than five pages, if may require addinonal postage. Oversized envelopes may also require addi-tional postage. Also, your envelope should include your complete return address in the unper left comes.

Section 3.

Form 1040 Preparing Steps for

Follow the six steps below to help you prepare your return. If you follow these steps and reed the instructions, we feel that you can fill in your return quickly and

If you need more space on forms or sched-ues, affacts egatata lends! Use the same format as the printed forms, but show your totals on the printed forms. Please use sheats their are about the same size as the forms and schedules. Be sure to put your name and SSN on the sheets and ettach intern at the end of your return.

Step 1—Get Ail

Your Records

Together

Income Records. These include any Forms W-2, W-2G, and 1089 thet you may heve. The chart on the next page fells you where to report amounts shown on these forms. of

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your forms and schedules. This will make it easier to complete your return To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1283.9 becomes \$129 and \$235.50 becomes \$236. If you don't get a Form W-2 by January 31. 1994, or if the one you get tan't correct, please contact your employer as shon as possible. Only you employer any get a Form W-2 or correct it. If you cannot get a Form W-2 by February 15, call the toll-free teephone number listed on page 32 for your area You will be asked for your employer's name, address, teephone number, and if known, identification number. You will also

If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off Example. You received two W-2 forms, one showing wages of \$5,000.55 and one showing wages of \$18,500.73. On Form 1040, line ". you would enter \$23,501 (\$5,000.55 + \$18,500.73 = \$23,501.28). the total.

be asked for your address, social security number (SSN), daytime telephone number,

181 - 1812-01

ttemized Deductions and Tax Credits. Pages 25, 26, 28, and A-1 through A-5 of dates of employment, and your best estimate of your total weges and Federal income tax withheld these instructions tell you what credits and itemized deductions you can take. Some of

Step 4—Check Your Sure it is Correct Return To Make

Read Avoid Common Mistakes below Errors may delay your refund.

Records of payments for child care so you could work.

Interest payment records for your home

топраде ceipts.

128 A 5 6 1

Real estate and personal property tax

Medical and dental payment records.

the records you may need are:

IO.

Avoid Common Mistakes

1. If a child lived with you and your adjusted gross income on Form 1040, line 31 is under \$23,050, read the instructions for Schedule EIC that begin on page EIC-1 to see if you can take the samed income credit. 2. If you are taking the standard deduction and you check any box on line 33a or 33b, be sure you see page 24 to find the amount to enter on line 34.

3. If you (or your spouse if you can check the box on line 6b) were age 65 or older or blind, check the appropriate boxes on line

you based on what you filed last year. Before you based on what you filed last year. Before you need more forms or schedules. If you do, get them before you start to fill in your return. See How To Get Forms and Publications on page 33.

In general, we mail forms and schedules to

Need

or Publications You

Forms, Schedules. Step 2—Get Any

92 | 92

5. If you are marred filing a joint return and didn't get a label, or you are marred filing a separate return, enter your spouse's SSN in the space provided on page 1 of Form 1040. Be sure you enter your SSN in the space provided next to your name. Make sura your name, address, and SSN are correct on the label. If not, enter the cor-rect information.

Step 3—Fill in Your

Return

6. Check your computations (additions, sub-tractions, etc.) especially when figuring your taxable income, total income, total tax, Fed-eral income tax withhald, and your refund or amount you owe

8. If you received capital gain distributions see the instructions for lines 13 and 14 on page 17 If you don't report those distributions on Schedule D, enter them on Form 1040, line 14 7, If you owe self-employment tax, one-half of that tax on line 25.

6. Attach your W-2 form(s) and other re-quired forms and schedules. Be sure you put all forms and schedules in the proper order See Stop 6.

Don't forget to sign and date Form 1040 and enter your occupation.

Step 5—Sign and Date Your Return

Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign if it is ejourn return. If a taxpayer died before filing a return for 1993, see Dearth of Taxpayer on paga 35.

Required Forms and Step 6—Attach All Schedules

Attach the first copy or Copy B of Forms W-2 and W-2G to the front of Form (1940. If you received a 1933 Form (1994-R showing Federal ord Income tax withheld, also attach the first copy or Copy B of that Form (1994-R) to the front of Form (1940. The amount of Federal income tax withheld should be shown in box 4 of Form (1994-R).

Attach all other schedules and forms bennd form flodin noder of the "Attachment Sequence No." shown in the upper right come of the schedule or form. For example, the attachment sequence no. for Schedule A (Form 1040) is 07. Attach forms without an attachment sequence number at the end of your ratum. If you have supporting statements, assemble them in the same order as the forms of schedules they support and attach them after any forms that do not

If you owe tax and are attaching your payment, be sure to ettach it to the front of Form 1040 on top of any Form(s) W. Z. W-2G, and 1099-R have an attechment sequence number

The line instructions for Form 1040 begin on page 12. Enter any negative amounts in (parantheses) unless instructed otherwise.

28

Certain Items From 1993 Forms W-2, Where To Report 1098, and 1099

Report any Federal income tax withheld from these forms on Form 1040, Inne 54 if you itemize your deductions, report any state or local income tax withheld from these forms on Schedule A, Inne 5

Form	Item and Box in Which It Should Appear	Where To Raport if Filing Form 1040
W-2	Wages salanes tips, etc. (box 1) Allocated tips (box 8) Advance EIC payments (box 9) Dependent care benefits (box 10)	Form 1040, line 7 See Tip frorms on page 16 Form 1040, line 52 Form 2441, line 11
W-2G	Gambling winnings (box 1)	Form 1040, line 22 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3)	Schedule A, line 9a* Schedule A, line 9a* See the instructions for Form 1040, line 22, on page 20*
1099-A	Acquisition or abandonment of secured property	See Pub 544
1099-B	Stocks, bonds, etc. (bbx 2) Bartenng (box 3) Futures contracts (box 9)	Schedule D See Pub 525 Form 6781
1099-DIV	Ordinary dividends (box 1b) Capital gain distributions (box 1c) Northaxable distributions (box 1d) Investment expenses (box 1e) Foreign ian paid (box 3)	Form 1040, line 9 Form 1040, line 14 (or Schedule D) See the instructions for Form 1040, line 9, on page 17 Form 1040, line 9, and Schedule A, line 20 Schedule A, line 7 (or Form 1116)
1099-G	Unemployment compensation (box 1) State or local income tax refund (box 2) Discharge of indebtedness (box 5) Taxable grants (box 6) Agnoulture payments (box 7)	Form 1040, line 20 But if you repaid any unemployment compensation in 1993; see the instructions for line 10, on page 19. See the instructions for Form 1040, line 10, on page 17. Form 1040, line 22, but first see Pub 908* See the Schedule F instructions or Pub. 225.
1099-iNT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Foreign tax paid (box 5)	Form 1040, line 8a Form 1040, line 28 See the instructions for Form 1040, line 8a, on page 16 Schedule A, line 7 (or Form 1116)
1099-MISC	Rents (box 1) Royaltes (box 2) Prizes, awards, etc. (box 3) Nonemployee compensation (box 7) Orner income (boxes 5, 6, 8, 9, and 10)	See the instructions for Schedule E. Schedule E. Schedule E. Insel 4 (Introer, coal, iron ove royalties, see Pub. 544) Form 1040, line 22. Schedule C. CEZ, or F. (Form 1040, line 7, if you were not self-employed). See the instructions on Form 1099-MISC.
1099-OID	Onginal issue discount (box 1) Other penodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions for Form 1040, line 8a, on page 16 See the instructions on Form 1099-OID Form 1040, line 28
1099-PATR	Patronage dividends and other distributions thom a cooperative (boxes 1, 2, 3, and 5) Credits (boxes 6, 7, and 8)	Schedule C, Schedule C-EZ, Schedule F, or Form 4835, but first see the instructions on Form 1099-PATR Form 3468 or Form 5884
1099-R	Distributions from IRAs Distributions from pensions, annuities, etc Capital gain (box 3)	See the instructions for Form 1040, lines 16a and 16b, on page 18 See the instructions for Form 1040, lines 17a and 17b, on page 18 See the instructions on Form 1099-R
1099-5	Gross proceeds from real estata transactions (box 2) Buyer's part of real estata tax (box 5)	Form 2119 (or Form 4797 or Schedule D if the property was not your nome) See the instructions for Schedule A, line 6, on page A-2*
" If the item retail	If the riem relates to an activity for which you are required to hie Sched the activity on that schedule or form instead	If the item relates to an activity for which you are required to the Schedule C. C.E.Z. E. or F. or Form 4835, report the taxable or deductible amount allocable to marketine or that expedition or that expedition or than retinad.

Section 4.

for Form 1040 nstructions Line

and Name, Address, Social Security Number (SSN)

errors that delay refund checks. But do not attach the label until you have finished your return. Cross out any errors and print the correct information. Add any missing items Why Use the Label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service Centers and prevent common

Caution: If the label is for a joint return and the SSNs are not listed in the same order as the first names, show the SSNs in the correct such as your apartment number.

the label contains vanous code numbers and letters. The diagram below explains what Besides your name, address, and SSN

Address Change, if the address on your mailing label is not your current address, cross out your old address and print your new address, if you move after you file you. these numbers and letters mean.

because of manage, divorce, etc., be sure to report his to your local Social Security Administration office before filing your return. This prevents delays in processing your return and issuing refunds it also safeguards your future social security benefits if you received a mailing label, cross out your former nama and print your new name. retum, see page 35.
Name Change, if you changed your name Deceased Texpayer, See Death of Taxpay

receive a label, print or type the information in the spaces provided But if you are mained filing a separate return, do not enter your husband's or wife's name nere. Instead What if I Do Not Have a Label? If you didn't show his or her name on line 3.

the area marked "Your social secunty number," If you are manned letter your husband's or wife's SSN in the area marked band's or wife's SSN in the area marked schools's social secunty number 18 sure the SSN you enter agrees with the SSN on your social secunty card Asto, check that your SSN is correct on your Forms W-2 and 1099. See page 35 for more details Social Security Number. Enter your SSN in

If you don't have an SSN, get Form SS-5 from your local Social Sociality Administration (SSA) office or call the SSA toll free at 1-800-772-121. Fill it in and return in the SSA. If you do not have an SSN by the time your return is due, anter "Applied for" in the spece for the SSN.

Nonresident Alien Spouse. If your spouse is a nonresident alien and you file a joint return, your spouse must get an SSN But if your spouse cannot get an SSN because he or she had no income from U.S. sources, enter "NRA" in the space for your spouse's SSN If you file a separate return and your spouse has no number and no income, enter "NRA".

P.O. Box. If your post office does not deliver mail to your home and you have a P.O. Dox. show your box number instead of your home address.

Foreign Address. If your address is outside the United States or its possessions or ler-infores, fill in the line for "City, town or post office, state, and ZIP code" in the following order city, prowince or state, postal code, and the name of the Country. Do not above. viate the country name.

Presidential Election Campaign Fund

groups and places candidates on an equal infancial footing in the general affection. If you want \$5 of your tax to go to this fund, check the "Yes" box If you are filing a joint return your spouse may also have \$5 of to the fund If you check "Yes," your tax or refund will Congress set up this fund to help pay for Presidential electrion campaign costs. The fund reduces candidates' dependence and large contributions from individuals and large. not change

Filling Status

In general, your filing status depends on whether you are considered single or marned. The filing statuses are listed below. The ones that will usually give you the lowest tax. ire listed last

Married filing a separate return

 Head of household Single

If more than one fling status applies to you, choose the one that will give you the lowest tax. Marned filing a joint return or Qualifying widow(er) with dependent child

Line 1

You may check the box on line 1 if any of the following was true on December 31, You were never marned, or Single 1993:

You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or

You were widowed before January 1, 1993, and did not remarry in 1993.

If you had a child iving with you, you may be able to take the earned income credit on line 56. See page EIC-1 to find out if you can take the credit

Internal Revenue Service Center where you filed last year

Postal service local delivery route within your ZIP code

Your Mailing Label—What Does It Mean?

er on page 35.

Computer shorthand for your name. By entering these two letters and the first SSN, the IRS can identify the correct account.

Line 2

Type of tax package mailed to you

ŧ

8

▼ CAR-RT SORT"CR01

secunity number(s)

Your social

652-00-1776

BN 651-00-1492

JOHN C & JANE F DOE 310 OAK DR

203 829

44077

ĕ

Married Filing Joint Return

You may check the box on line 2 if any of the following is true You were married as of December 31,
 1993, even if you did not live with your spouse at the end of 1993. or

34-

Mail beg number used to presort ZIP code designation

ZIP code

Your name and address

÷ ន

Pour spouse died in 1993 and you did not

A husband and wife may file a joint return even in drink one had income or if they did not live together all year However, both must sign the return and both are responsible. This means that if one stouse does not pay the tax due, the other may have to Your spouse died in 1994 before filing a 1993 return. For details on filing the joint return, see Death of Taxpayer on page 35.

If you file a point return for 1993, you may not, after the due date for filing that return, amend that return to file as marned filing a

separate return.

Nonresident Aliens and Duel-Status Aliens. You may be able to file a joint return. Get Pub. 519, U.S. Tax Guide for Aliens, for details

Line 3

Married Filing Separate Return

If you file a separate return, you will genetally pay more tax. But you may want to figure your tax both ways (married filing joint and married filing separate) to see which filing. If you file a separate status is to your benefit. If you return, ell the following apply

You cannot take the standard deduction if your spouse itemizes deductions.

You cannot take the credit for child and dependent care expenses in most cases

 You cannot exclude the interest from senes EE U.S savings bonds issued after 1989; even if you paid higher education ex-penses in 1993 You cannot take the eamed income credit

You cannot take the credit for the elderly or the disabled unless you lived apart from your spouse for all of 1993.

 You may have to include in income up to one-half of any social security or equivalent railroad retirement benefits you got in 1993. income, exemptions, deductions, and credits. Different rules apply to people who live in community property states. See page 15 report anly your · Generally, you

and you lived apart from your spouse during the last 6 months of 1993. See Married Persons Who Live Apart on this page. But you may be able to file as head of household if you had a child living with you

4 Line

Head of Household

This filing status is for unmarried individuals with growde a fund for the persons who trough as not live sport may also qualify See blooking. You may check the Dox on line 4 only if you were unmarried or legally sebarated as of December 31, 1993. But either 1 or 2 below must apply to you.

You paid over half the cost of keeping up a home that was the main home for all of 1993 of your parent whom you can claim as a dependent Your parent did not have to live with you in your home; or

2. You paid over half the cost of keeping up a home in which you lived and in which

one of the following also lived for more than half of the year (if half or less, see the Exception later)

Your unmarred child, adopted child, grandchild, great-grandchild, etc. or sten-child This child does not have to be your dependent But in this case, enter the child's

child, great-grandchild, etc., or stepchild. This child must be your dependent. But if your married child's other parent claims him. or her as a dependent under the rules for Children of Divorced or Separated Per-ents on page 14, this child does not have to be your dependent. Enter this child's name on the 4. Your married child, adopted child, grandname in the space provided on line 4

Your foster child, who must be your de-

 Any other relative you can claim as a de-pendent. For the definition of a relative, see Test I on page 14 But for this purpose, the Exception at the end of that test doesn't yldat

Nata: You cannot file as head of household if your child, parent, or relative described above is your dependent under the rules on agele 14 for Person Supported by Two or More Taxbayers.

you were not divorced or legally separated in 1993, you may be able to file as head of household. You may check the box on line 4 if all five of the following apply. Merned Persons Who Live Apart, Even if

your your You must have lived apart from spouse for the last 8 months of 1993.

2. You file a separate return from spouse

You paid over half the cast of keeping up your home for 1993.

 Your home was the main home of your child, adopted child, stepchild, or foster child for more than half of 1993 (if half or less, see the Exception later).

5. You claim this child as your dependent or the child's offer parent claims him or her under the rules for Children of Divorced or Separated Perents on page 14. If this child not you dependent, be sure to enter the child's harme on line 4.

Note: If all five of the above apply, you may also be able to take the credit for child and dependent care expenses and the earned microme credit. You can take the standard deduction even if your spouse itemizes deductions. For mora details, see the instrucnons for these topics.

Keeping Up a Home. To find out what is included in the cost of keeping up a home, get Pub. 501, Exemptions, Standard Deducion, and Filing Information.

If you used payments you received under the Aud to Families With Dependent Children (AFDC) program or other public sesistance programs to pay part of the cost of cennot count clude them in the total cost of keeping up keeping up your hame, you cennot control in them as money you paid. But you must the cost.

Dependents. To find out if sameone is your dependent, see the instructions for line 6c sences such as for school, vacation, or med-cal care as time lived in the home Exception. You can count temporary ab-

Destb of Your Spouse. If your spouse died in 1992 and you dout on remark by the end of 1993, check the box on line bit you could have taken an exemption for your spouse on the date of death. For other king instructions, see Destb of Taxaeyen on page 35. Namesident Alea Spouse. If your filing status is marred filing seaterly, you can take an exemption for your nonresident alen spouse only if your stouces had no income from U.S. sources and is not the dependent of another person if you can take an exemption for your spouse, check the box on line 65 and enter "NAM" to fine high of the word If the person for whom you kept up a home was born or died in 1993, you may still file as head of household as long as the home was that person's main home for the part of the year he or she was alive

Line

Qualifying Widow(er) With Dependent Child

You may check the box on line 5 and use joint return tax rates for 1993 if all five of the following apply

Your spause died in 1991 or 1992 and you did not remarry in 1993
 You have a child, stepchild, adopted child, or faster child whom you can claim as a

This child lived in your hame for all of 1993.
 Temporary absences, such as for vacation or school, count as time lived in the hame.

4. You paid over half the cost of keeping up your hame for this child

5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so å

not claim an exemption for your

If your spouse died in 1993, you may not file as qualifying widow(er) with dependent child instead, see the instructions for

If you can't file as qualifying widowleify with dependent child, read if the instructions for line 4 to see if you can file as head of house. hold 'You must file as single if you can't file as sugley in word well with dependent child, maned filing a lintl return, or head of house, maned filing a lintl return, or head of house.

Exemptions

Your brother, sister, half brother, half

sister, stepbrother, stepsister,

law, sister-in-law

Your grandparent, great-grandparent, etc

 Your grandchild, great-grandchild, etc.
 Your son-in-law, daughter-in-law. Your parent, stepparent, parent-in-law

For each exemption you can take, you generally can deduct \$2,350 on line 36

Yourself Line

Check the box on line 6a unless your parent (or someone else) can clam you as a depen-dent on his or her tax return. For example, if your parents (or someone else) could claim you as a dependent on their return but they chose not to claim you, do not check the box on line 6a.

Line 6b

person. However, if the person and the person's spouse file a joint return only to get a refund of all lax withheld, you may be able to claim him to her if the other four tests are met. See Pub., 501 for details.

The person must be one of the following

Test 3—Citizen or Resident

 A U.S citizen or resident alien, or A resident of Canada or Mexico.

Your adopted child who is not a U.S. is izen but who lived with you all year in eif eign country.

ò

If the person is marned and files a joint return, you cannot take an exemption for the

Test 2-Married Person

Spouse

If you file a joint return and your spouse cannot be claimed as a dependent on another presson's return, check the box on line 6b if you file a separate return, you can take an exemption for your spouse only if your spouse is not fining a return, had no income, and cannot be claimed as a dependent on another person's return.

at the end of 1993, you cannot take an ex-emption for your former spouse. If your di-vorce was not final fan interfocutory decree), you are considered maned for the whole you were divorced or legally separated

nontaxable income, such as welfare benefits or nontaxable social security bene-fits epnjour

Income earned by a permanently and to-tally disabled person for services performed at a sheltered workshop school is generally not included for purposes of the income test. See Pub 501 for details

Exception for Your Child. Your child can have gross income of \$2,350 or more if

Your child was under age 19 at the end of 1993, or

• Took a full-time, on-farm training course during any 5 months of 1993. The course had to be given by a school or a state, county, or local government agency. 2. Your child was under age 24 at the end of 1993 and was a student. Was enrolled as a full-time student at a school duning any 5 months of 1993, or Your child was a student if he or she-

A school includes technical, trade, and mechanical schools it does not include on-the-job training courses or correspondence schools

Test 5-Support

Exemptions, Standard Deduction, and Filing information, for more details. Any person who meets all five of the following tests qualifies as your dependent.

You can take an exemption for each of your dependents who was alive duning some part of 1993. This includes a baby born in 1993 or a person who died in 1993. Get Pub. 501,

Dependents

90 Spouse, Line The general rule is that you had to provide over half the person's total support in 1933. If you file a joint return, support can come from either spouse If you enhanced, the support rounded by your new spouses is theated as support coming from you for exceptions to the support test, see Children of Divorced or Separated Parents and Person Supported by Two or More Taxpayers on this page.

The person must be your relative But see Exception at the end of Teat 1. The following are considered your relatives: Your child, stapchild, adopted child, a child who lived in your home as a family member if placed with you by an authonzed placement agency for legal adoption; or a foster child (any child who inved in your home as a family member for the whole year).

Test 1-Relationship

Support includes food, a place to live, confining, medical and definited care, and education. It also includes items such as a car and furniture, but only if they are for the person's own use or benefit in figuring idial support.

Use the actual cost of these items, but figure the cost of a place to live at its fair rental value.

Include money the person used for his or her dawn support, went if this money was not taxable Examples are gifts, savings, social security and welfare benefits, and other public assistance anyments This support is treated as not coming from you. Total support does not morlide items such

as income tax, social security and Medicare tax, life insurance premiums, scholarship grants, or funeral expenses

Excepbon. A person who lived in your hame as a family member for the entire year can also be considered a dependent. But the relationship must not violate local law.

Any relationships established by memage

are not treated as ended by divorce or death If related by blood, your aunt, uncle

support tast is met for children of divarced or spaniated breats. The nuclea also apply an children of parents who lived abart from each other during the last 6 months of the year, even if they do not have a separation agreement. For these nulsa, a custodial parent is the parent who had custody of the child for most of the year. A noncustodial parent is the parent who had custody of the soft of the year. A noncustodial parent is the parent who had custody for the strong had not custody. If you care for a foster child, see Pub. 501 ents. Special rules apply to determine if the Children of Divorced or Separated Parsharter penod ar who did nat have custody at all. See Pub. 501 for the definition of cusfor special rules that apply

The general rule is that the custodial parent is treated as having provided over half of the child's total support if both parents together paid piver half of the child's support 28

Generally, the person's gross income must be less than \$2,350. Gross income does not

Test 4-Income

other claim the child as a dependent if the c dependency tests are also met

are treated as having provided over half of the child's support and can claim the child as a dependent if both parents together paid over half of the child's support, the other dependency tests are met, and aither 1 or you t But if you are the noncustodial parent, you treated as having provided over half below applies

 The custadial parent agrees not to claim the child's exemination for 1933 by signing form 8332 or a smilar statement But you (as the monustodial parent) must attach this signed form 8332 or smilar statement to your return. Instead of attaching form 8332. you can attach a copy of certain pages of your divivice decrease are especial or in the went into effect after 1984 (see Children Who Diefrit Live With You Due to Divorce or Seperation on page 15), or

2. Your divorce decree or written separation agreement went into effect before 1985 and it slates that you (the noncustodial parent) can claim the chind as a dependent. But you must have given at least \$600 for the chind's support in 1993, Also, your must check the fire 1985 agreement box on time 6d. This rule does not apoly if your decree or agreement was charged after 1984 to say that you cannot claim the chind as your dependent.

Person Supported by Two or Mare Taxpayers. Even if you did not pay over half of
another person's Support, you might still be
able to claim him or her as a dependent if
all five of the following apply 1. You and one or more other eligible son(s) together paid over half of ano

No one alone paid over half of that person's support. 2 You paid over 10% of that person's sup-

person's support

5. Each eligible person who paid over 10% of support completes Form 2120, Multiple Support Declaration, and you attach these forms to your return. The form states that only you will claim the person as a dependent for 1931 claim. 4. Tests 1 through 4 on this page are met.

An eligible person is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

Columns (1) through (5)

After you have figured out who you can claim as a dependent, fill in the columns on line 6c. If you have more than six dependents, attach a statement to your return. Give the same information as in columns (1) through (5) for each dependent.

Column (2), If your dependent was under age 1 on December 31, 1993, put a checkmark in column (2). Calumn (3). Any dependent age 1 or older must have a social security number (SSN) You must enter that SSN in column (3). If you Column (1). Enter the name of each depen-

do not enter it or if the SSN is wrang, you may have to pay a \$50 penalty. Your dependent can get an SSN by filing Form SS-5 with your local Social Security Administration (SSA) office. It usually takes about, 2 weeks to get an SSN If your depen-

ದಿನ

 Accumulation distributions from trusts you a receipt atten a copy of it to your return if your dependent ives in Canada or Mexico, see Pub 501 for getaits on how to get an SSN are ready to file your return, ask the SSA to give your a receipt. When you file your return, enter "Applied for" in column (3). If the SSA gave

Column (4), Enter your dependent's relation-ship to you. For example, if the dependent is your child, enter "son" or "daughter".

your dependent lived with you in 1993 Do not enter more than 12 Court temporary absences such as school or vacation as time lived in your home. If your dependent was born or died in 1993, enter 12" in this column, if your dependent lived in Canada or Maxico duming 1993, don't enter a number instead, enter "CN" or "MX," which ever applies. Column (5). Enter the number of months your dependent lived with you in 1993. Do

Children Who Didn't Live With You Due to Divorce of Seperation. If you under the archid who didn't live with you under the lines on page 14 for Children of Divorced or Separated Perents, enter the total number of such children on the line to Lihamumber of such children on the line to Lihamumber of such children on Sewhor didn't live with you due to divorce for separation. If you out a number on this line, you must do one of the following each year you must do one of the following each year you climat this child as a dependent

Check the box on line 6d if your divorce decree or written separation agreement went into effect before 1965 and it states that you can claim the child as your dependent.

• Attach Form 8332 or similar statement to your feutum. If your dudonce decree or separation agreement werti into effect after 1984 and it unconditionally states that you can claim the child as your dependent, you may attach a copy of the following pages from the decree or agreement instead of Form R332.

 Cover page (enter the other parent's SSN on this page

2. The page that unconditionally states you can claim the child as your dependent, and Signature page showing the date of the agreement.

tion even if you filed it in an earlier year.

Other Dependent Children. Enter the total reasons other than divorce or separation the line labeled "Dependents on 6c not umber of children who did not live with you entered above." Include dependent children who lived in Canada or Mexico dunig 1993 Note: You must ettach the required informe-

ncome

Examples of Income You Must Report

The following kinds of income must be reponded on Form 1040, or related forms and schedules, in addition to the types of income listed on Form 1040, lines 7 through 21b. You may need some of the forms and schedules mentioned below

Scholarship and fellowship grants (see the instructions for line 7).

lotter raffles. Prizes (including confests, combling winnings, etc.) Awards and endowments gambling winnings,

 Distributions from Simplified Employee Pension (SEP) and Defined Employee Contribution (DEC) plans Lump-sum distributions (Form 4972) (See page 19.)

Tier 2 and supplemental annuities under the Rairbad Retirement Act

 Life insurance proceeds from a policy you cashed in if the proceeds are more than the accident and health plans (including sick pay and disability pensions) if your employer paid Amounts received in place of wages from premiums you paid.

 Gains from the sale or exchange (including barfet) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797). for the policy

 Gain from the sale or exchange of your main home (Schedule D and Form 2119). Director's fees.

 Eamed income, such as wages and tips, rom sources outside the United States Form 2555 or Form 2555-EZ). Fees received as an executor or adminis-trator of an estate

Uneamed income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a lax freaty

 Bartenng income (fair market value of goods or services you received in return for your services). Onginal issue discount (Schedule B).

 Your share of income from S corporations, partnerships, estates, trusts, etc. (Schedules D. or E.)

Embezzled or other illegal income

Generally, foreign source income must be reported. Get Pub. 54, Tax Guide for U.S. Citzens and Resident Aliens Abroad, for more details. **U.S. Citizens Living Abroad**

Reported

Do not include the following types of income when you decide if you must file a return Examplas of Income Not To Be

 Disability retirement payments and other benefits paid by the Department of Veterans' Weifare benefits Affairs.

Workers' compensation benefits, insurance, danages, etc., for nigury or sickness.
 Puntive damages received in Cases not involving physical injury or sickness usually must be raported as income del Pub. 525, Taxable and Vontaxable income

inhented. Supplemental security income (SSI) pay Money or property that was it willed to you, or received as a grift. Child support

 Life insurance proceeds received because of a person's death. Dividends on veterans' life insurance

Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your

 Certain amounts received as a scholarship must be reported as income normal expenses

under the terms of the loan, the student per-forms certain professional services for any of a broad class of employers Get Pub. 520, Scholarshios and Fellowships certain student loans if, grant (see the instructions for line 7). Cancellation of

Any amount your employer paid for your moving expenses, including the value of services fumished in kind that is not includ-

Community Property States

salanes, etc., paid for your personal services, even if the income was signed over to a trust including an IRAI, another person, a corporation, or a tax-exempt organization.

Note: You must report on line 7 all wages

ed in box 1 on Form W-2

ceived in the form of goods, property, meals, stock options, etc., get Pub. 525, Taxable and Nontaxable Income Tip Income. Be sure to report all tip income

For more details on reporting income re-

If you and your spouse lived in a community property state, you must follow state law to determine what is community income and what is separate income However, different Community property states are Anzona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin rules could apply if

 None of the community income you earned was transferred to your spouse.
 For details, get Pub. 555, Federal Tax In-formation on Community Property You and your spouse ived apart all year, You do not file a joint return, and

you actually received even if it is not includ-ed in box 10 fyour W-2 forms. You must report as income the amount of allocated tos shown on your W-2 forms; unless you can prove a smaller amount with adequate records. Allocated tos should be shown in box 8 of your W-2 forms; They are not in-cluded in box 1 of your W-2 forms; For details on allocated tos so, 98 Pub. 534, Re-porting Tip Income

Line 7

you were paid before taxes, insurance, etc., were taken out. For a joint return, be sure to include your spouse's income on line 7. Show the total of all wages, salanes, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts Wages, Salaries, Tips, etc. Include in this total

The amount that should be shown in box 1 on Form W-2. Report all wages, salanes, and flos you received, even if you do not have a Form W-2.

 Corrective distributions of excess salary deferrals

Corrective distributions of excess contin-butions and excess aggregate contributions to a retirement plan.

 Disability pensions if you have not reached the minimum retirement age set by your employer

Note: Disability pensions received after you reach your employer's minimum retirement age and other pensions shown on Form 1089-R (other than payments from an IRA) are reported on lines 17a and 17b of Form 1040, Payments from an IRA are reported on lines 16a and 16b or Form lines 16a and 16b

cluded in the wages shown on Form W-2, include tonline? Attach a statement showing the name and addressor, the payer and amount of sick pay or disability income Get Form W-4S for details on withholding of Payments by insurance companies, etc., not included on Form W-2. If you received sick pay or a disability payment from anyone other than your employer, and it is not in-Federal income tax from your sick pay.

given to you at work if they were provided for your employer's convenience. Also, don't report the value of living quarters you had to accept on your employer's business premises as a condition of employment. ters if given by your employer as a matter of your choice and not for your employer's convenience. Don't report the value of meals Fair market value of meals and living quar-

reported on Ceution: You may not deduct the amount 8 Stake and lockout benefits paid by a union from union dues include cash and the far market value of goods received. Don't report benefits that were gifts

Departed to the transfer of th deferred. It is not included as income in box 1 of your W-2 form.

Caution: If you have a child who was born in 1933 and you aeared less then £23,050, you may be able to take the extra credit for a child born in 1933 on Schedule EIC. But you cannot take the extra credit and the exclusion of dependent care benefits for the same child To find out which would benefit you more, see A Change To Note in the instructions for Form 2441.

Use Form 4137, Social Security and Medicare Tax on Unreported Tip Income, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 50.

include the taxable emount not reported on a W-2 form on ine 7. Then, enter 'SCH' and the taxable amount not reported on a W-2 form on the dotted line next to lina 7.

tory ambloyee, the "Statutory employee box in box 15 of your W-2 form should be checked. Statutory employees include full time life insurance salespepole, certein agent or commission drivers and traveling.

salespeople, and certain homeworkers.

Statutory Employees, if you were a statu-

Line 8a

Taxable Interest Income

Report all of your taxable interest income on ine 8a even if it \$400 or taxs. If the total is over \$400 or any of the other conditions listed at the beginning of the Schedule B instructions (see page B-1) apply to you, fill in Schedule B first. If you are deducting business expenses as a statutory employee, report the amount shown in box 1 of your W-2 form and your expenses on Schedule C or C-EZ. If you are not deducting business expenses, report your income on fire 7. Employer-Provided Vehicle, If you used an employer-forward vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (box 1) of your W-2 form, you may be able to deduct the business use form 2106. Employee Business Expenses, Tod so 70 the total annual lease value of the vehicle should be shown in either box 12 or 1 4 of your W-2 form or on a separate Islands.

The payer should send you a Form 1099-INT or I applicable, a Form 1088-OID for this interest. A copy of the form is also sent to the IRS

Report any interest you received or that was credited to your account so you could withdraw it, even if it wast! entered in your passbook interest credited in 1993 on deposits hat you could not withdraw because of the bankuckory or insolvency of the financial in your 1993 income for details, get Pub. 550, investment income and Expenses Ceution: Be sure each payer of interest income has your correct social security number Otherwise, the payer may withhold have your employer contribute part of your pay to creatin retirement plans (such as a politic) plan or the Federal Thrift Savings Plan instead of having it pard to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13. The total amount that may be deferred for 1933 under all plans is generally immed to \$8.994 for each person. But a different limit may apply

Excess Salary Deferrals, If you chose

fou may also be subject to penalties. Examples of Taxable Interest Income You Must Report

31% of the interest (backup withholding)

 Accounts (including certificates of deposit
 Accounts (including certificates of deposit and money market accounts) with Report interest from:

a state or local government or fax-exempt organization. For defails, get Pub. 575, Penson and Annuty Income (Including Simplified General Rule). Any amount deferred in

if amounts were deferred under a tax-shettered annuity plan or an eligible plan of

Building and loan accounts

 Tax refunds Repon only the interest on Insurance companies if paid or credited on dividends left with the company hem as interest income

• Bonds and debeniuses Also, arbitrage bonds issued by State and local governments after October 9. 1969. Report interest on other state and local powers and securies on line 8b. Also, report as interest on line 8a any gain on the disposition of certain market discount bonds to the externor the account of the accrued market discount See Pub. 550 for details for it axable bonds acquired after 1987, reduce your interest income on the bonds by the amount of any amontable bond premium (see page 8-1). Do not deduct the premium se inferest experse on Schadule A. • U.S. Treasury bills, notes, and bonds

• U.S. savings bonds. The interest is the yearly increase in the value of the bond. Interest on series E or EE bonds can be reported using method a or b below. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.

yearly increase in the bonds' value Associations and Fellowship Chants. If you received a scholarship of fellowship that was granted effer August 16, 1986, part or all of it may be taxable even if you dun't receive a w-2 form. If you were a degree candidate, the amounts you used for expenses other than futuro and course-refated expenses are than futuro and course-refated expenses are common to a degree candidate the were not a degree candidate the full amount of the expenses are than future and course-refated expenses are form board, and trevel ere taxable. For example, amounts used for common of a degree candidate the full amount of the scholarship of fellowship is taxable.

b. Each year report on your return the

If you change to method b, report the entire increase in all you broads from the date they were issued Each year after report only the yearly increase. You may not change to method a unless you complete Form 3115 and aftach it to you'r tax return. See Pub. 550 for details Note: If you get a 1993 Farm 1099-INT for U.S. savings bond interest that includes amounts you reported before 1993, see Pub. 550

Onginal issue discount (OID). This is the difference between the sase price of a debt instrument and the stated redemption once at maturity. If the instrument was issued at a discount after May 27. 1989 for for certain noncorporate instruments, after July 1. 1982, include in your interest income the discount for the part of the year you held if The taxable OID may be more or less than the amount shown on Form 1099-OID.

If you bought a corporate debt instrument alongmariassue and held for he alot 1993 or the pack of 1993 that it was outstanding include in nitests in come the foral OID from Form 1099-0ID Get Pub. 1212, List of Onginal Suscendin Instruments. In figure the Taxable OID for other corporate debt instruments and noncorporate debt instruments and noncorporate debt instruments such noncorporate debt instruments such noncorporate debt instruments securities).

the instrument is more than the issue price plus accumulated Old; see Pub. 1212. It provides total Old on the instruments listed and gives computational information. if you had OID for 1993 but did not receive Form 1099-OID, or if the pince you paid for

Also, include in your interest income any her periodic interest shown on Form 5 other penadic interest

9 8

Line 8b

Tax-Exempt Interest

report it on line 8b include any exempt-interest dividends from a mutual fund or other regulated investment company. Do not include interest earned on your IRA from municipal you received any tax-exempt income, such as fro

Line 9

Dividend Income

showing the refund.

stockholders. They also include dividends you receive through a partnership, an S. corporation, or an estate or furst. Pavers include nominees or other agents. The payer should send you a form 1099-DIV. A copy of this form is also sent to the IRS. other property that corporations pay to Dividends are distributions of money.

If your total gross dividends are over \$400, first fill in Schedule B (see page B.1), Gross dividends should be shown in box 1a of Form 1099-DIV Also, I'll in Schedule B if your-ceved, as a norminee, dividends fina adulally belong to someone else if you don't have to fill in Schedule B, include on line 9 only ordinary dividends and any investment expenses that should be shown in box 1e of Form 1099-DIV

Caution: Be sure each payer of dividends has your correct social security number. Otherways, the bayer may withhold 31% of the dividend income (backup withholding). You may also be subject to penalines.

income tax refund, such as a real property tax refund, in 1993 of an amount deducted

Your 1992 adjusted gross income was

or credit claimed in an earlier year

more than \$905,250 (more than \$805,250 head of household; more than \$585,250

You received a refund other than an

You received a refund in 1993 that is for

tax year other than 1992

Dividends Include:

Capital gain distributions. These should be shown in box 1 or form 1999-10W if you have other capital gains of losses, soo enter your capital gain distributions on Schedule D if you don't need Schedule D to report any other gains or losses, see the instructions for lines 13 and 14. Ordinary dividends. These should be shown in box 1b of Form 1099-DIV

Nortexable distributions. Some distributions are nortexable because they are a
return of your cost. They will not be taxed
unit your recover your cost You must reduce
your cost for other basis by these distributions. After you get back all of your cost for
other basis, you must report these distributions as capital gans. For details, get Pub.
550, investment income and Expenses.
Nortiaxable distributions should be shown in
box 1 of Form 1999-DIV
Mote: Generally, payments from a money
market fund are dividends.

Do Not Report as Dividends

Dividends on insurance policies. These are a partial return of the premuints you paid. Do not include them in income unit they exceed the total of all net premuims you paid for the contract. Remember to report on line &a any interest on dividends left with an insurance company.

Amounts paid on deposits or accounts from which you could withdraw your money, such as mulual savings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8a.

 You could not deduct the full amount of credits you were entitled to in 1992 because the total credits exceeded the tax shown on your 1992 Form 1040; line 40 Alaska Permanent Fund dividends Report these amounts on line 22 instead

 You could be claimed as a dependent by someone else in 1992

Line 11

Alimony Received

If you received a refund, credit, or offset of state or local income taxes in 1993 that you paid and deducted before 1993, part or all off this amount may be taxable. You may receive Form 1099-G, or similar statement, If you chose to apply part or all of the retund to your 1993 setimated state or local income tax, the amount applied is considered income you received in 1993.

Line 12

If, in the year you paid the tax,, you (a) did not itemize deductions on Schedule A (Form 1040), or (b) filed Form 1040A or Form 1040Ez, none of your refund is taxable

If the refund was for a tax you paid in 1992 and you temized deductions on Schedule A (Form 1040) for 1992, use the worksheet below to see if any of your refund is taxable.

Exceptions. See Recoveres in Pub. 525, Taxable and Nontaxable Income, instead of using the worksheet below if any of the following applies:

Business Income or (Loss)

If you operated a business or practiced your objections as as de proposettor, report your income and expenses on Schedule C or Schedule C-EZ Enter on line 12 your net profit of (loss). From Schedule C or your net profit from Schedule C or your net profit from Schedule C.E.E.

Lines 13 and 14

distributions (reported to you on Form 1099-DIV or a substitute statement) but do not need Schedule D for other capital trans-actions, enter those distributions on line 14 Exception. Report your capital gain distribu-tions on Schedule D and use the Schedule D Tax Worksheet in the instructions for Schedule D to figure your tax if your laxable

> single, more than \$452,625 if married filing Your 1992 taxable income was less than You made your last payment of 1992 es-timated state or local income tax in 1993.

separately).

1 You owed alternative minimum tax in 1992

1. Enter the income tax refund from Form(s) 1099-G (or similar statement)

■ Head of household, enter \$5,250

Add lines 3 and 4 vi ed

Line 15

9

Offsets of State and Local Taxable Refunds, Credits,

Income Taxes

Other Gains or (Losses)

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social securly number If you don't, you may have to pay a \$50 penalty. For details, get Pub. 504, Divorced or Separated Individuals

If you received payments under a dworce or separation instrument executed after 1984, see the instructions for line 29 on page 23 for the rules that apply in determining whether these payments qualify as almony

(distributions) you received from your indi-voludal retirement arrangement (IRA). These include regular distributions, early distribu-tions, rollovers, and any other money or property you received from your IRA account or amunity. You should get a Form 1999-AR

showing the amount of your distribution.

Use lines 16a and 16b to report payment

IRA Distributions Lines 16a and

16b

Capital Gain or (Loss)

on line 13 your capital gain or (toss) Schedule D. If you received capital Enter

State and Local Income Tax Refund Worksheet-Line 10 (keep for your records)

Enter your total allowable itemized deductions from your 1992 Schedule A, line 26 Note: If the filing status on your 1992 Form 1040 was memed filing separately and your spouse itemized deductions in 1992, enter the amount from line 2 on line 6; skip lines 3, 4, and 5

Enter on line 3 the amount shown below for the filing status claimed on your 1992 Form 1040:

Single, enter \$3,600

Marned filing separately, enter \$3,000 Marned filing jointly or Qualifying widow(er), enter \$6,000

Il you didn't complete line 33a on your 1992 Form 1040, enter-0-. Otherwise, multiply the number on your 1992 Form 1040, line 33a, bay \$700 (\$900 if your 1992 filing status was single or had of household) and enter the result.

Taxabla part of your refund. Enter the smaller of line 1 or 16 here and on Form 1040, line 10 Subtract line 5 from line 2. If zero or less, enter -0-

you reach your employer's minimum retirement you are reported on line 7 Also, use lines 17a and 17b to report payments (distributions) from profit-sharing plans, retirethe minimum retirement age set by your em-ployer. Disability pensions received before ment plans, and employee-savings plans See Rollovers below and Lump-sum Dis-tributions on page 19 for detaits pensions received after income (Form 1040, line 37) is more than \$89,150 (\$53,500 if single, \$76,400 if head of household, or \$44,575 if marned filing If you sold or exchanged assets used in a trade of Usiness, see the Instructions for Form 4797. Enter on line 15 the ordinary gain or (loss) from Part II of Form 4797.

You should receive a Form 1099-R show-ing the amount of your pension or annuty Attach Form 1099-R to Form 1040 it any pension or annutix exercise income tax was withheld from your pension or annutix

corrective distributions of excess salary de-ferals, excess contributions or excess ag-gregate contributions from retirement plans. Instead see the instructions for line 7. Also, do not use lines 17 and 17 for treport any social security or ratificad retirement benefits shown on Forms SSA-1099 and RRB-1099. Instead, see the instructions for lines 21a and 21b. Do not use lines 17a and 17b to report

Caution: Cettain fransactions, such as loans against your infeasit in a qualified plan, mey be freeled as faxable distributions and mey also be subject to additional taxes. For details, set Pub. 575, Person and Annuty froome (Including Simplified General Rule).

If you made any nondeductible contribu-tions to your IRA for 1933 or an earlier year or you rolled your IRA distribution over into another IRA, see below. Do not use lines 16a and 16b to teppor a rollover from a qualified employer's plan to an IRA Instead, see the instructions for lines 17a and 17b.

Fully Taxable Pensions and Annuities

IRA distributions that you must include in

income are taxed at the same rate as other income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your pension or annuity is fully taxable, enter if on line 17b, do not make an entry on line 17a. Your pension or annuity payments are fully taxable if enther of the following applies.

2 You used the 3-Year Rule and you got your entire cost back tax free before 1993 1. You did not contribute to the cost of your pension or annuity, or 2. You used the 3-Year Rule and

If your IRA distribution is fully taxable, enter if on line 15b; do not make an entry on line 15a if only part is taxable, enter the total distribution on line 15a and the taxable part on line 15b.

Fully taxable pensions and annuties also include military retirement pay shown on taxable Income If you received a Form RRB-1099-R, get Pub \$7\$ to see how to report your benefits. Form 1099-R. For details on military disability pensions, get Pub. 525, Taxable and Non-taxable Income. If you received a Form nondeductible contributions for any year, and your IRA distribution may be nontax-bab (Set Form 8606 to figure the taxable part of your IRA distribution. If you made any nondeductible contributions for 1993, you may need to make a special computation. Get Pub. 590, individual Retrement Artangements (IRAs), for details. Enter the total distribution on lines 16a and the taxable part.

Caution: If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax See the instructions for time \$1 for details.

Nondeductible Contributions. If you made

Partially Taxable Pensions and Annuities

taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in Pub. 939. Person General Rule (Nonsimplified Method) But if your annuty, starting date (defined latel) was after July 1, 1986, you may be able to use the Simplified General Rule (explained later) to figure the taxable part of your pension or earnuty. If your pension or annuity is partially taxable and your Form 1099-R does not show the

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 16a and 16b to report a rollover from one IRA to another. RA Enter the total distribution on line 16a

on line 16b

d

If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled

ri

enter the part not rolled over on line

If you ever

Bul over,

contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 16b For more details, see Pub. 590.

If you choose to, you may submit a ruling request to the IRS before the due date of your return (including extensions) and the IRS will figure the taxable part for you for a \$50 fee. For details, see Pub 939.

amount, you may report that amount on line 17b. But you may use the General Rule or, if you oualify, the Simplified General Rule to see if you can report alower taxable amount. If your Form 1099-R shows a taxable

your pension or annuity, enter that amount on line 17b and the total on line 17a have figured the taxable part

Annuty Starting Date. Your annuty starting date is the later of the first day of the first penod for which you received a payment from the plan, or the date on which the plan is obligations became fixed.

Simplified General Rule. Using this method will usually result in at least as much of the pension or amunity being tax free each year as under the General Rule or as figured by the IRS. You quality to use this simplement Your annuity starting date was efter July 1986

2. The pension or annuty payments are for (a) your life and that of your beneficiary

ments began, either you were under age 75 or, if you were 75 or older, the number of years of guaranteed payments was lewer than 5. The pension or annuity payments are from a qualified employee plan, a qualified em-ployee annuity, or a tax-sheltered annuity 4. At the time the pension or annuity pay

If you qualify, use the worksheet on page 19 to figure the lazable part of your pension or annuty. But if you received U.S. Givus Service Hump-sum credit opinon, use the worksheet in Pub. 721, Tax Guide to U.S. Chail Service Retirement Benefits, nisted of the one on page 19 if you are a beneficary entitled to a death benefit exclusion, add the exclusion to the amount you enter on time 2 of the worksheet even if you received a Form 1099-R showing a taxable amount. The payer of the annuty cannot add the death benefit exclusion to your cost when figuring the taxable amount. Attach a signed startement to your cost when figuring the taxable amount. Attach a signed startement to your cost when figuring the taxable amount. Attach a signed startement to your cost when figuring the taxable amount. Attach a signed startement to your return starting that you are entitled to a death benefit exclusion. For more details on the Smptified General Rules, see

Age at Annuty Starting Date. If you are the fettlee, use your age on the annuty starting date. If you are the survivor of a retiree use the retiree's age on his or her annuty starting date. If you are the beneficiary of an employee who died, get Pub 575 if there is more than one beneficiary, see Pub 575 or Pub 721 to figure each beneficiary's taxable amount.

Changing Methods. If your annuity starting date was after July 1, 1986, you may be able to change from the General Rule to the Simplified General Rule (or the other way around). For details, see Pub. 575 or Pub around).

of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the cost of the pension or amunity. Special rules apply of Death Benefit Exclusion, If you are the beneficiary of a deceased employee or former employee, amounts paid to you by, or on behalf of, an employer because of the death you are the survivor under a joint

Rollovers, A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 17a and 17b to report e rollover, including a direct rollover from one qualified employer's plan to anothvor's annuity. For details, see Pub. 575. er or to an IRA

Use lines 17a and 17b to report pension and annuity payments you received, including

Use lines 17a and 17b to report pension

Pensions and Annuities

Lines 17a and 17b

178 (minus any contributions that were taxable to you when madely was rolled over,
either clinectly or within 60 days of receiving
the distribution, enter zero on line 17b Otherwise, subtract the amount that was rolled
to you when made from the total on line 17a
to year and any contributions that were taxable
to you when made from the total on line 17a
apply to partial rollovers of procerty for
more details on rollowers, moluding distributions under qualified comestic relations withheld. This amount should be shown in

Corporations, Trusts, etc.

Royalties, Partnerships

Rental Real Estate,

Line

Lump-Sum Distributions, If you received a lump-sum distribution from a profit-shanng or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b orders, see Pub 575

crecked If you received an aarty dishibution from a qualified retrement para and the total amount was not rolled over, you may yowe for an additional tax if you received an excess dishibution from a qualified retirement plan for details. See the instructions for line \$1.

Enter the total dishibution on line 17a and the taxable part on line 17b and \$40.72 ft and you choose to use form \$49.72 ft and you choose to use form \$49.72 ft you are the bandloads also to use form \$49.72 ft you are the beneficiary of a deceased enterpolicy when ay also be able to use form \$49.72 ft you are the beneficiary of a deceased enterpolicy when was born before 1936 and was registed in the dark of the dishibution. You may also be able to use form \$49.72 ft you are the beneficiary of a deceased enterpolicy who was born before 1936 and was registed to the dishibution in the data of dealing you details yet form \$47.72

If you use Form 4972 to figure the tax on any part of your distribution, do not include

Use Schedule E to report income or losses from rental real estate, royalites, partnerships. S corporations, estates, trusts, and REMIGs. Enter on line 18 your total income or (loss) from Schedule E. Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F Enter on line 20 any unemployment Farm Income or (Loss) Unemployment Compensation Line 19 Line 20

sation (insurance) you received. By January 31, 1994, you should receive a Form 1089-G. Showing the total amount paid to you duning 1993. This amount should be in box 1.

"Repaid" and the amount you repaid on the dotted line next to line 20, if, in 1993, you If you received an overpayment of unemployment compensation in 1993, and you repaid any of it in 1993, subtract the amount ou repaid from the total amount you re-served. Enter the result on line 20. Also, enter

Simplified General Rule Worksheet-Lines 17a and 17b (keep for your records)

 Enter the total pension or annuity payments received this year Also, enter this amount on Form 1040, line 17a. d ri Enter your cost in the plan at the annurty starting date plus any death benefit 260 240 170 120 300 Divide line 2 by the number on line 3 Age at annuity starting date (see page 18): 55 and under 71 and older 02-99 26-60 61-65 exclusion

which this year's payments were made. If your annury stering date was before 1987, also enter this amount on line 8, skip lines 6 and 7. Otherwise, go to line 6. Enter the amount, if any, recovered tax free Multiply line 4 by the number of months for

in years after 1986

Taxable emount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 17b. If your Form 1099-b shows a larger amount, use the amount on this line instead of the amount from Form 1099-b. 7. Subtract line 6 from line 2

8. Enter the emsiler of line 5 or line 7

9. Taxable emount. Subtract line 8 fro

ග්

NOTE: If you had more than one partially faxable penson or ennuty, figure the faxable agant of each separately. Either folds of the fazable parts on Form 1040, line 170. Enter the folds afraid partson or annuty payments received in 1993 on Form 1040, line 172. ai

you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A, line 20 But if the amount repaid was more than \$3,000 see Regeyments in Pub. \$25. Taxable and Nontaxable income, for details on how to report the repairment. Do not include on line 20 any supplemencompensation that part of the distribution on line 17a or 17b

tal unemployment benefits received from a company-financed supplemental unemploy-ment benefit fund Instead, report these ben-Ceution: If you expect to rece efits on line 7

ment compensation in 1994, which may beasy you to lowe fax when you file your refurn next year, you may need to make es-firmated fax payments during 1994. See Income Tax Withholding and Estimeted Tax Payments for 1994 to page 35

Social Security Benefits Lines 21a and 21b

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Social security benefits include any monthly benefit under title II of the Social Security Action the part of a let 1 railroad retirement benefit treated as a social security benefit. Social security benefits of include any supplemental security income (SS) payments.

By January 31, 1994, you should receive a Form SSA-1099 showing no box 1 his total social security benefits paid to you in 1993. Box 4 will show the amount of any benefits you repaid in 1993 if you received rating retirement benefits treated as social security you should receive a Form RRB-1099. For more details, get Pub. 915, Social Security Benefits and Equivalent Ratingal Resurement Density and Equivalent Ratingal Resurement. Benefits.

Caution: Do not use lines 21a and 21b to report any railroad retirement benefits shown on Form RRB-1099-R. Instead, see the instructions for lines 17a and 17b.

To find out if any of your benefits are tax-able, first complete Form 1040, lines 7 through 20, 22, and 30 if they aboly to you. Then, complete the worksheet on page 20 However, do not use the worksheet if any of the following applies to you.

you were covered by a retirement blan at work or through self-embowment Instead, use the worksheets in Pub. 500, individual Retirement Arrangements (IRAs), to see if any of your social security benefits are tax-able and to figure your IRA deduction. You made IRA contributions for 1993 and

 You file Form 2555-EZ. Foreign Earned Income Form 255-EZ. Foreign Earned Income Exclusion, Form 4561, Exclusion of Income for Bone File Resolators of American Sampa. Form 8815, Exclusion of Interest Form Series EU.S. Savings Bonds Issued After 1989, or you exclude income from sources within Puerlo Rico Instead. Use the You repaid any benefits in 1993 and your totel repayments (tox 4), were more than your folda benefits for 1993 (box 3). Mone of your benefits are taxable for 1993. In addi-tion, you may be able to take an remized deduction for part of the access repayments if they were for benefits you included in gross income in an earlier year. See Pub. 315.

Social Security Benefits Worksheet-Lines 21a and 21b (keep for your records) If you are married filing separately and you lived apert from your spouse for all of 1993, enter "D" to the left of line 21a

d Note: If line 1 is zero or less, stop here, none of your social security benefits are taxable. Otherwise, go to line 2. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable) Divide line 1 above by 2

Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 18 through 20, and line 22. Do not include here any amounts from box 5 of Forms \$SA-1099 or RRB-1099

0. 0.

Enter the amount from Form 1040, line 8b

5. Add lines 2, 3, and 46. Enter the total adjustments from Form 1040, line 30 7. Subtract line 6 from line 5.

8. Enter on line 8 the amount shawn below for your filing

 Single, Head of household, or Qualifying widow(er), enter \$25,000 Mamed filing jointly, enter \$32,000

œί

 Married filing separately, enter -0- (\$25,000 if you lived apert from your spouse for all of 1993) Subtract line 8 from line 7 If zefo or less, enter -0-

6

• if line 9 is zero, stop here. None of your social security benefits are taxable. Do not enter any amounts on lines 21a or 21b. But if you are marned filing separately and you lived apart from your spouse for all of 1993, enter-0- on line 21b. Be sure you entered "D" to the left of line 21a.

 If line 9 is more than zero, go to line 10. Divide line 9 above by 2

5

ō.

 First, enter on Form 1040, line 21a, the amount from line 1. Texable social security benefits.

Note: If part of your benefits are taxable for 1993 and they include benefits paid in 1993 that wee for an earliery year, you may be able to reduce the taxable amount shown on the worksheet (GRF Pub 915 for defauls. 7 Then, enter the smaller of line 2 or line 10 here and on Form 1040, line 21b.

an itemized deduction on Schedule A. But you cannot deduct more than the winnings you report.

 Amounts received for medical expenses or other items, such as real estate taxes, that you deducted in an earlier year if they re-duced your tax. See Pub 528 for details on how to figure the amount to report. Amounts recovered on bad debts that you deducted in an earlier year

reported on your return or other schedules. See examples little List the type and amount of income. It necessary, show the required information on an attached statement. For more details, see Miscellieneous Taxabbe Income in Pub. 525, Taxable and Nontaxable income.

Use line 22 to report any other income not

Other Income

Line 22

Fees received for jury duty and precinct election board drifty. You may be able to deduct part or all of your jury duty pay. See the instructions for line 30.

e Fees received as a nonprofessional fidu-clary, such as an executor or administrator of the estate of a deceased friend or relative But fees related to active particulation in the operation of the estate's business or the management of an estate that required ax-tensive management activities over a long peniod of time are subject to self-employment tax. Report these fees on Schedule C or C-EZ.

Do not report eny income from self-employment on line 22. If you had any income from self-employment, you must use Schedule C, C-EZ, or F, even if you on not have any business expenses You may also have to file Schedule SE, Self-Employment Tax Your oayments of self-employment tax contribute to your coverage under the social security system. Social security coverage provides you with retirement and medical in-surance (Medicare) benefits

 Income from line 5 of Form 8814, Parents'
 Election To Report Child's Interest and Div-Alaska Permanent Fund dividends

Examples of income to report on line 22

Pnzes and awards

 Refund of overpaid mortgage interest if you upducted the interest in an earlier year and it reduced your tax. To figure the amount to report, see Pub. 525 idends.

• Gambling winnings Proceeds from lotter-les, raffles, etc., are gambling winnings. You must report the full amount of your winnings on line 22. You cannot offset losses against winnings and report the difference II you'had any gambling losses, you may take them as

84

• Income from the rental of personal prop-erry if you were not nin be business of renting such property. (See the instructions for line 30 to report your expenses.) Otherwise report the income and expenses on Sched ule C or C-E2.

 Income from an activity not engaged in for profit. See Not-for-Profit Activities in Pub. 535, Business Expenses, for more details ating loss in an earlier year to carry forward to 1993, include it as a negative amount on line 22. Attach a statement showing how you ligued the amount. Get Pub. 536, Net Operating Losses, for more details. Net Operating Loss, if you had a net oper-

Line 23

Total Income

tive amounts. Next, add all the negative amounts. Then, subtract the total of the neg-Enter the total of the amounts in the far right column for lines 7 through 22. If any of these amounts are negative, first add all the posative amounts from the total of the positive amounts and enter the result on line 23. If the result is negative, enter it in (parenthe-

Adjustments to ncome

24b Lines 24a and IRA Deduction

If you made contributions to an individual Retirement Arrangement (IRA) for 1933, you may be able to take an IRA deduction. Read the instructions below and on the next page to see if you can take an IRA deduction and if you can, which worksheet to use to figure it Entry your IRA deduction on fine 24a deduction on fine 24a in your spouse's adduction on fine 24b. You should receive a statement by May 31, 1994, that shows all contributions to your IRA for 1993.

Caution: You may not deduct contributions to a 40(th) plan or the Federal Thrift Savings Plan. These amounts are not included as income in box 1 of your W-2 form.

If you were age 70% or older at the end of 1993, you cannot deduct any contributions made to your IRA for 1993 or treat them as nondeductible contributions.

Note: If you file Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income, Exclusion, get Pub. 590 to figure your IRA deduction

Were You Covered by a Retirement Plan?

duction may be reduced or eliminated But sy you can still make confubritions to an IRA ye even if you can judded them in any case, thencome semed on your IRA contributions is not taxed until it is oaid to you. in you were covered by a retirement plan (qualified penson, profit-shamp (including 401fk), annuny, Keogn, SEP, etc.) at work or through self-employment, your IRA de-

The "Pension plan" box in box 15 of your W-2 form should be checked if you were covered by a plan at work even if you were

6 7

worksheet in Pub. 915

not vested in the plan. You are also covered by a plan if you were self-employed and had a Keogh or SEP retirement plan.

If you were covered by a retirement plan and you lie Form 8815, Exclusion of interest From Series EU & Savings Bonds Issued After 1989, get Pub. 590 to figure the amount, if any, of your IRA deduction

Special Rule for Married Individuels Who Pile Separate Returns: If you were not coving end by a retirement plan but your spouse the was, you are considered covered by a plan unless you used beart from your spouse for all of 1993. See the chart on this page It will you can, which worksheet to use work covered by a Retirement Plan. If you can, which worksheet to use and covered by a Retirement Plan. If you find you can, which worksheet to use and covered by a Retirement Plan. If you find you spouse it fing a plont return) were not covered by a plan, use Worksheet I on this page to figure your deduction.

Nondeductible Contributions. You can make nondeductible contributions to would life use in you are allowed to deduct part or all of your contributions. Your nondeductible contribution is the difference between the total allowable contributions to your IRA. Covered by a Retrement Plan. If you (or your spouse if filing a joint return) were covered by a plan, see the chart on hits page if it will fell you if you can take the deduction and, if you can, which worksheet to use

Exemple. Your filing status is single and you paid \$2,000 into your IRA You were covered by a retirement plain and your modified AGI is over \$35,000 (all wages) You can't deduct the \$2,000 But you can treat and the amount you deduct.

Use Form 8606 to report all contributions you treat as nondeductible. If you don't, you may have to pay a \$50 penaity. Also, use it no ligure the basis (nontaxable part) of your IRA. If you and your spouse each make nonof you must t as a nondeductible contribution deductible contributions, each of complete a separate Form 8606

Read the following list before you fill in your IRA worksheet.

 You will first need to complete Form 1040 through line 23, lines 25 through 29, and figure any write-in amount for line 30. If you made contributions to your IRA 1993 that you deducted for 1992, do n include them in the worksheet

If you received a distribution from a nor qualified deferred compensation plan, ge Pub 590 to figure your IRA deduction. Th distribution should be shown in box 11 c your W-2 form

 Your IRA deduction can't be more than it total of your wages and other earned incommuns any deductions on Form 1040. In
 25 and 27 For purposes of the IRA deduction tion, alimony payments received under ci-tain divorce or separation instruments a considered eamed income. For more deta-see Pub. 590

 If the total of your IRA deduction on Fo 1040 plus any nondeductible contribution your Form 8606 is less than your total I contributions for 1993, see Pub. 590 for st

fributions to your nonworking spouse's IR A nonworking spouse is one who had it wages or other eamed income in 1993, or You must file a joint return to deduct

who chooses to be treated as having no eamed income for figuring the deduction. working spouse

Do not include rollover contributions in figuring your deduction. See the instructions for lines 16a and 18b on page 18 for more details on rollover contributions.

■ Do not include trustee's fees that were billed separately and paid by you for your fIRA. These lees can be deducted only as an itemized deduction on Schedule A.

If married filing a joint return and both spouses worked and had IRAs figure each spouse's deduction separately using col-umns (a) and (b) of the worksheet

or checked Filing Status

One-Half of Self-**Employment Tax** 25 Line

લં લં 4

If you had income from self-employment and you owe self-employment tax, first fill in

ιώ ø

Chart for People Covered by a Retirement Plan"-Lines 24a and 24b

O O	1	
a La		
n this Crart, modified Attal fallotistics gross indoone is the amount on horm 1040, line 3.3, mnus the folial of any deductions claimed on Form 1040, lines 25 through 29 and any amount you entered on the dotted line next to line 30.		
ng n	후	
E 0	9	
5 5	ļģ.	
25.9	=	93
i e	ě	You can take:
E -:	ě	- Per
9 .	je l	2
5 F S	=	×
100	2	
5 5	ě	
ext	à	6)
SS	Ü	modified AGF is:
grada Cla	0	2
rtec	And your	E E
Ctro	2 3	ě
ad)	9 7	
o d	Ě	
A E P	Ē	
of	ıse	60
odin otal	ğ	92
Ĕ	5	tat
그 그 그	Š	8
250	ō.	il.
n this chart, modified Aut (adjusted gross income) is the 23, minus the total of any deductions claimed on Form 10 any amount you entered on the dotted line next to line 30.	if you (or your spouse if filing jointly) were covered by a retirement plan end—	Your filing status is:
23.5	* ×	ŏ

23, minus the total of any deductions claimed on Form 11 any amount you entered on the dotted line next to line 30	ductions claimed on Form to dotted line next to line	23, minus the total of any deductions claimed on Form 1040, lines 25 through 29 and any amount you entered on the dotted line next to line 30.
If you (or your spouse if filing jointly) were covered by a retirement plan end-	jointly) were covered by	s retirement plan end-
Your filing status is:	modified AGI is:	You can take:
Single, Head of household, or	\$25,000 or less	Full IRA deduction (use Worksheet 1 on this page)
Marned filing separately and lived apart from your	Over \$25,000 but less than \$35,000	Partial IRA deduction (use Worksheet 2 on page 22)
spouse for all of 1993	\$35.000 or more	No IRA deduction (but see Nondeductible Contributions)
	\$40,000 or less	Full IRA deduction (use Worksheet 1 on this page)
Mamed filing jointly of Oualifying widow(er)	Over \$40,000 but less than \$50,000	Partial IRA deduction (use Worksheet 2 on page 22)
	\$50,000 or more	No IRA deduction (but see- Nondeductible Contributions)
Married filing separately and lived	Over -0- but less than \$10,000	Partial IRA deduction (use Worksheet 2 on page 22)
with your spouse at any time duning 1993	\$10,000 or more	No iRA deduction (but see Nondeductible Contributions)
If married filing separately a you are considered covered of 1993.	nd you were not covered by a plan unless you live	If marned filing separately and you were not covered by a plan but your spouse was. you are considered covered by a plan unless you lived epart from your spouse for all of 1993.

ø. 6

	(b) Your working
RA Worksheet 1-Lines 24a and 24b (keep for your records)	(e) Your
Œ	1

							_				1
spouse's IRA					Nonworking spouse's IRA						
4						4	5	ø	14 m	æ	
IRA	1. Enter IRA contributions you made, or will make by April 15, 1994, for 1993. But do not enter more than \$2,000 in either column	For each person, enter wages and other earned income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Oo not reduce wages by any loss from self-employment	3. Enter the smaller of tine 1 or line 2 Enter on Form 1040, line 24a, the amount from line 3, column (a), you choose to deduct. Enter on Form 1040, line 22b, the amount, if any, from line 3, column	(b), you choose to deduct. If filing a joint return and contributions were made to your nonworking spouse's IRA, go to line 4.		4. Enter the smeller of line 2, column (a), or \$2.250	5. Enter the amount from line 3, column (a)	6. Subtract line 5 from line 4	7. Enter IRA contributions made, or that will be made by April 15, 1994, for 1993 for your nonworking spouse. But do not enter more than \$2,000.	8. Enter the smaller of line 6 or line 7. Enter on Form 1040, line 24b, the amount from line 8 you choose to deduct	- 21 -
pus	not no	of Pet	a the se	are are	s ls	Ę	000	6 2	- 50	5 5 E	

Schedule SE Then, enter on Form 1040, line 25, one-half of the self-employment tax shown on line 5 of Short Schedule SE or line 15 of Long Schedule SE, whichever applies igure your deduction. Line 26 (b) Your working spouse's IRA ò က် Multiply line 5 above by 20% (20), if the result is not a multiple of \$10, round it up to the next multiple of \$10 (for example, round \$400, 30 to \$500). If the result is \$200 or more, enter the result But if it is less than \$200, onler \$200. Go to line 7 Subtract line 3 from line 2. If the result is equal to or more than the amount on line. I, none of your IRA contributions are deductible Stop here. If you want to make a nondeductible IRA contribution, see Form 8606. Subtract line 4 from line 1 If the result is \$10,000 or more, stop here and use Worksheet 1 any IRA Worksheet 2-Lines 24a and 24b (keep for your records and 1 or 4, enter \$35,000 2 or 5, enter \$50,000 3, enter \$10,000 (\$35,000 if you lived apart from your spouse for all of 1993) Add amounts on Form 1040, lines 25 through 29, a amount you entered on the dotted line next to line 30 Enter the **emailest** of line 6, 7, or 8. This is the most you can deduct. Enter on Form 1040, line 24a, the amount from line 9, column (a), you choose to deduct. Enter on Form 1040, line 24b, the amount, if any, from line 9, column (b), you choose to deduct, if line 8 is more than line 9, For each person, enter wages and other eamed income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Do not reduce wages by any loss from sett-embloyment Enter IRA contributions you made, or will make by April 15, 1994, for 1993. But do not enter Enter the amount from Form 1040, line 23 by April 15, 1994, for 1993. But de more than \$2,000 in either column

Deductible IRA contributions

norworking spouse's If filing a joint return and contributions were made to your RA, go to line 11. from line 10 you choose to make nondeductible 10.

Subtract line 9 from the ameller of line 7 or line 8 Enter on line 1 of your Form 8606 the amount

Nondeductible IRA contributions

10.

go to line t0

Ë 4 Add the amount on line 9, column (a), to the part of line 10, column (a), that you choose to make nondeductible Deductible IRA contributions for nonworking spouse Enter the smeller of line 7, column (a), or \$2,250 Ë 4

5 4 Enter the emaileer of (a) IRA contributions made, or that will be made by April 15, 1994, for 1993 for your nonworking spouse; (b) \$2,000; or (c) the amount on line 13 Stop IRA contributions for your nonworking spouse deductible You cannot make

Subtract line 12 from line 11. If the result is zero or less,

5.

Multiply line 5 above by 22 5% (225). If the result is not a multiple 510, round it up to the next multiple of \$10. fithe result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.

Enter the amount from line 9, column (a) Enter the amatter of line 14 or line 17 Subtract line 16 from line 15 18. 18

Enter the emailest of line 6, 7, or 18. This is the most you can deduct. Enter on Form 1040, line 24b, the amount from line 19 you choose to deduct. If line 14 is more than line 19, go to line Nondeductible IRA contributions for nonworking spouse

Subtract line 19 from line 14. Enter on line 1 of your spouse s. Form 8606 the amount from line 20 that you choose to maxe nondeductible.

8

8

Self-Employed Health Insurance Deduction

If you were self-employed and had a net profit for the year, or if you received wages in 1993 from an S comporation in which you were a more than 2% shareholder, you may be able to deduct part of the amount bard for health insurance on behalf of yourself, your spouse, and dependents But if you were also eligible to participate in any sub-sidzed health plan maintained by your or your spouse's employer for any month or part of a month in 1993, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your samole be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 spouse's employer from September 30 through December 31, you cannot use amounts and for health insurance coverage for September through December to figure your deduction. For more details, get Pub. 553, Business Expenses.

following applies, do not use the worksheet instead, see Pub. 535 to find out how to If you qualify to take the deduction, use the worksheet on page 23 to figure the amount you can deduct. But if either of the You had more than one source of income

• You file Form 2555, Foreign Income, or Form 2555-EZ, Foreign Income Exclusion. subject to self-employment tax

Earned in you can life Schedule EIC, Earned income Cherif you may also be able to claim the health insurance credit on that schedule if you do claim that recent, do not use the worksher to page 23 instead; get Pub. 556, Earned income Credit, to figure your self-employed health insurance deduction.

Keogh Retirement Plan and Self-Employed SEP Deduction Line 27

If you are self-employed or a partner, deduct payments to your Keopn (HR 10) plan or simplified employee pension (SEP) plan on line 27. Deduct payments for your employees on Schedule C or F

8

15, 6 17. ě.

Caution: You must be self-employed to claim the Keogh deduction. There are two types of Keogh plans: Payments to a defined-benefit plan are determined by the funds needed to give a specific benefit at retirement. If you deduct commans to this kind of plan, erter "DB". A defined-contribution plan has a separate account for each person. Benefits are based on the amount paid to each account this kind of plan, enter payments to the 27

Get Pub. 560, Retirement Plans for the Sett-Employed for more details, inclimits on the amount you can deduct.

Standerd Deduction Chart for People Age 65 or Older or Blind-Line 34

Your field of vision is 20 degrees or less

9		
ine 26		
Worksheet-Lin		
Deduction Work		
Insurance		
d Health	(cords)	
ploye	for your re	
Self-En	(keep	

Enter the total amount paid in 1993 for health insurance coverage for 1993 for you your spouse and dependents. But do not your spouse and dependents. But do not be any month you were eligible to participate

Multioly line 1 by the percentage on line 2 Percentage used to figure the deduction

Enter your net orofit and any other eamed income' from the business under which the insurance plan is established, minus any deductions you claim on Form 1040, lines 25 and 27

Self-employed health insurance deduction. Enter the smaller of line 3 or time 4 here and on Form 1040, line 26 DO NOT include lins amount in figuring any medical expense deduction on Schedule A (Form 1040).

Eamed income includes net earnings and gains from the sale, transfer, or kicensing of property you created. If does not include capital gain income. If you were a more than 2% shareholder in an S. corporation, earned income is your wages from that ornardia.

Line 28

Penalty on Early Withdrawal of Savings

The Form 1099-INT or, if applicable, Form 1099-Dit given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew truns from your time savings deposit before its maturity. Either this amount on the 28 Be sure to include the influence in control or form 1040, line 81 and interest income on Form 1040, line 81.

Line 29

Alimony Paid

You can deduct periodic payments of almony or separate mantierance made under a court decree You can also deduct payments made under a written separation agreement or a decree for support Dorit to deduct fumposum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support.

For details, call Tele-Tax (see page 30) and listen to topic 452 or get Pub. **504**, Divorced or Separated Individuals.

Ceution: You must enter the racipient's social secunty number (SSN) in the space provided on line 29 if you don't, you may have to pay a \$50 penalty and your deduction may be disallowed.

Divorce or Separation Instrumenta Exe-cured. After 1894. Generality, you may deduct any payment made in cash to, or on behalf of, your spouse or former spouse under a divorce or separation instrument ex-ecuted after 1984 if all four of the following If you paid alimony to more than one person, enter the SSN of one of the reciperts. Show the SSN(s) and the amount paid to the other recipert(s) on an attached statement. Enter your total payments on line 29.

ment from qualifying as alimony

2. You and your spouse or former spouse did not live together when the payment was made if you were separated under a decree of divorce or separate mantenance. 1. The instrument does not prevent the pay-

You are not required to make any payment after the death of your spouse or former

 The payment is not treated as child sup-200

These rules also apply to certain instruments modified after 1984. Other rules apply if you annual payments decreased by more than \$15,000 for details, see Pub 504.

Total Adjustments

Add lines 24a through 29 and enter the total on line 30. Also, include in the total on line 30 any of the following adjustments.

Line 31

Ouelified Performing Artists. If you are a qualified performing artist, include in the total on line 30 your performing artis-related expenses from line 11 of Form 2106, Employee Business Expanses Enter the amount and "OPA" on the dotted line next to line 30. Jury Duty Pey Given to Employer. If you

reported jury duty pay on line 22 and you were required to give your employer any part of that bay because your employer continued to pay your salary while you served on the jury, include the amount you gave your employer in the total on line 30. Enter the amount and "Jury pay" next to line 30.

tion. If you can claim a deduction for amor-tration of the costs of forestation or reforestation and you do not have to file Schedule C. C.EZ. or F for this activity, in-clude your deduction in the total on line 30. Enter the amount and "Petrorestation" on the dotted line next to line 30. Forestation or Reforestation Amortiza-

Repayment of Sub-Pay Under the Trade Act of 1924. If you repaid supplemental unemployment benefits (sub-pay) that you pervously reported in income because you became eligible for payments under the Trade Act of 1974, include in the total on ine 30 the amount you repaid in 1993. Enter the amount and "Sub-pay TRA" on the dotted line next to line 30. Or, you may be able to claim a credit against your tax instead. Get Pub. 525, Taxable and Nontaxable Income, ţoţ

Contributions to Section 501(c)(18) Pension Plans, if you chose to have your employer contribute part of your pay to a

Revenue Code section 501(c)(18), the amount contributed should be defentiled with code H in box 13 of your W-2 form You may deduct the amount contributed subject to the limits explanated under Excess Salary Deferrals on page 16 include your deduction in the total on line 30. Enter the amount and "501(c)(18)" next to line 30

fled a statement

Line

Deduction for Clean-First Vehicles. If you can it service after United 30, 1993, that uses a clean-Duming flet, include the amount of your deduction in the total on line 30 But it you deduction in the total on line 30 But it you deduction in the total on line 30 But it you deduction in the total on line 30 But it you are claming part of your deduction on Schedule C. C.-E.Z. or Suppract that part from your total deduction and include only the balance on line 30. Enter the amount and "Clean-Fuel" on the dotted line next to line 30 Clean-burning thus and articles per containing at least 85% alcohol (including methanol) or ether

Line

Expenses From the Rental of Personal Property, if you recorted income from the rental of personal orogenty on line 22, include the total of your deductable expenses related to that income in the total on in e.30. Enter the amount and "PDR" on the dotted line next to line 30.

Adjusted Gross ncome

net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see Form 1045, Application for Tentative Rehund if you do not wish to carry back a net operating loss, you may elect to carry the loss over to future years. You must attach the election to your return. For more details, get Pub. 536, Net Operating Losses If line 31 is less than zero, you may have a

Tax Computation

Line 33a

if your item; ed deductions are larger than your standard deduction, affach Schödule A and enter on Form 1040, line 34, the amount from Schedule A, line 26

Standard Deduction. Most people can find their standard deduction by looking at line 34 of Form 1040 But if you checked any of the boxes on lines 33e or 33b, use the chart

or worksheet on this page that applies to you to figure your standard deduction. Also, if you checked the box on line 33a, your standard deduction is zero, even if you were age 65 or older or blind.

If your standard deduction is larger than your temized deductions, enter your standard deduction on line 34

If you were age 65 or older or blind, check the appropriate boxes on line 33a If you were manned and checked the box on line 65 on page 1 of Form 1040 and your spouse was age 65 or older or blind, also check the appropriate boxes for your spouse. Then, add the number of boxes checked on line 33a. Enter the lotal in the box provided on line 33a. Forter the lotal in the box provided on line 33a. You need this total to use the Standard Deduction Chart for People Age 65 or Older or Blind on page 24

Age. If you were age 65 or older on January 1, 1994, check the "65 or ölder" box on your 1993 return.

Bindness, if you were completely blind as of December 31, 1993, affacts a statement to your return describing this condition. If you were partially blind, you must attach a statement certified by your eye doctor or registered optomainst that

You can't see better than 20/200 in your better eye with glasses or contact lenses, or

Your standard 5,500 \$6,900 7,600 8,300 9,000 \$3.800 4.500 5.200 5.900 \$6,350 Ceution: Do not use the number of exemptions from line 6e If someone can claim you as a dependent, use the worksheet below instead And the number in the box above is: **A** ŏ Enter the number from the on line 33s of Form 1040 M your filing status is: Oualifying widow(er) Mamed filing jointly Marned filing separa Head of household Single statement certified by your eye doctor or registered optoments to this effect. Keep a copy of this statement for your records if you attached this statement in a prior year, attach a note saying that you have already. you as a dependent on his or her return (even if that person chose not to clam you, check the box on line 33b. Use the Standard Deduction Worksheet for Dependents on this page to figure your standard deduction. beyond the conditions listed above, attach a if your parent (or someone else) can claim If your spouse itemizes deductions on a sep-If your eye condition is not likely to improve

Standard Deduction Workeheet for Dependents—Line 34 (keep for your records)

-: ∾ Use this worksheet only if someone can claim you as a dependent 1. Enter your earned income (defined below). If none, enter -0-Enter the larger of line 1 or line 2 Minimum amount લાં લ arate return or if you were a duel-status alien, check the box on ine 33c. But if you were a duel-status alien and you file a joint return with your spouse who was a U.S. critzen or resident at the eard of 1993 and your spouse agree to be taxed on your combined worldwide income, do not check the box If you check this box, you cannot take the standard deduction. If you have any itemized deductions, such as state and local income taxes, your Federal income tax will be less if

600.00

Enter on line 4 the amount shown below for your filing status Single, enter \$3,700

 Mamed filing jointly or Qualifying widow(er), enter \$6,200 Marned filing separately, enter \$3,100 Head of household, enter \$5,450

a. Enter the smaller of line 3 or line 4 if under 65 and not blind, stop here and enter this amount on Form 1040, line 34. Otherwise, go to line 5b Standard deduction. 'n

Your Federal income tax will be less if you

Your itemized deductions, or

 Your standard deduction. take the larger of

9

Itemized Deductions

Line 34

you itemize your deductions.

Standard Deduction

b. If 65 or older or blind, multiply \$900 (\$700 if mamed filing jointly or separately, or qualifying widow(er)) by the number on Form 1040, line 33a

c. Add lines 5a and 5b Enter the total here and on Form 1040, line 34

The standard deduction has increased for most people. Even if you itemized last year, be sure to see if the standard deduction will benefit you in 1993.

Hemized Deductions. To figure your item-ized deductions, fill in Schedule A.

ĝ

Earned income includes wages, salanes, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the last, or of the amount(is) you reported on Form 1040, lines 7, 12, and 19, minus the amount, if any, on line 25.

The IRS Will Figure Your Tax and Some of Your Credits

or a late payment penalty if you pay within 30 days of the notice date or by the due date for your return, whichever is later If you want, we will figure your tax for you. If you want, we will send you as rehind. If you did not pay enough, we'll send you a bill. We won't charge you interest

We can figure your tax if you meet all five of the conditions described below: 1. All of your income for 1993 was from wages, salanes, tips, interest, dividends, taxable social security benefits, unemployment compensation. IRA distributions, pensions or annuities.

themizing for State Tax or Other Purposes. If you itemize even though your remized deductions are less than your standard deduction, enter "IE" (itemized elected) next to ine 34

3. You do not file any of the following forms: You do not itemize deductions

Form 2555, Foreign Eamed Income. Form 2555-EZ, Foreign Eamed Income Ex-Schedule D, Capital Gains and Losses.

Form 4137, Social Security and Medicare Tax on Unreported Tip Income Form 4970, Tax on Accumulation Distribution of Trusts.

Form 8815, Tax for Children Under Age 14 Who Have Investment Income of More Than Form 4972, Tax on Lump-Sum Distributions form 6251, Attemetive Minimum Tax-Form 6198, At-Risk Limitations ndividuals.

Form 8814, Parents' Election To Report Child's Interest and Dividends. \$1,200.

4. Your taxable income (line 37) is less than \$100,000 You do not want any of your refund ap-plied to next year's estimated tax.

Deduction for Exemptions Worksheet-Line 36 (keep for your records)

Use this worksheet only if the amount on Form 1040, line 32, is more than the dollar amount shown on line 3 below for your filing status. If the amount on Form 1040, line 32, is equal to or less than the dollar amount shown on line 3, multiply \$2,350 by the total number of exemptions claimed on Form 1040, line 6e, and enter the result on line 36.

- the total number of exemptions claimed on by 6e Multiply \$2,350 Form 1040, line
 - Enter the amount from Form 1040, line 32
 - YOU Enter on line 3 the amount shown below for
 - filing status

 - Married filing separately, enter \$81,350 Single, enter \$108,450
 - Qualifying Head of household, enter \$135,600 Married filing jointly or widow(er), enter \$162,700
- Subtract line 3 from line 2. If zero or less, atop here; anter the amount from line 1 above on form 1040, line 36.

 Note: If line 4 is more than \$122,500 (more than \$61,250 if marned filling separately), stop here; you cannot take a deduction for aremptions. Enler -0, on Form 1040, line 36.

 Solvide line 4 by \$2,500 (\$1,250 if marned filling separately), the result is not a whole number; cound it up to the next ingree whole number (for example, round 0.0004 to 1).
- Multiply line 5 by 2% (02) and enter the result as a decimal amount Multiply line 1 by line 6

Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36.

To have us figure your tax, please do the Fill in the parts of your return through line

37 that apply to you.

If you are filing a joint return, use the space under the words. "Adjustments to Income" non the froat of your return to separately snow your faable income and your spouse's tax-able income.

• Reed lines 39 through 59. Fill in the lines that apply to you. but do not fill in the fold lines Please be sure to fill in fine 54 of Federal income tax withheld See the instructions below if you want us to figure your credit for the eldery, or the disabled or your eemed income credit.

 Fill in and attach any forms or schedules asked for on the lines you completed. Sign and date your return (both spouses must sign e joint return) and enter your oc-

We will figure the following credits too: Mail your return by April 15, 1994

cupation(s).

Credit for the Elderty or the Disabled. If you can take this credit, aftect Schedule R to your return and enter "CFE" on the dotted line heart to line 42. Check the box on Schedule R for your finite status and age, and fill in lines 11 and 13 of Part III if applicable. Also, fill in Part II if applicable.

Earned Income Credit (EIC). Read the instructions that begin on page EIC-1 to see if you can take this credit. If you can, if it page 1 of Scredule EIC and attach it to your return. Enter "EIC" on the dotted line next to line 56.

Line 38

To figure your tax, use one of the following methods

Schedule D Tax Worksheet. If you had a net captill gain, your tax may be less if you figure it using the worksheet in the instructions for Schedule D.

find your rau unless the Tax Table to find your Tax unless you are equived to use!

Form 8415 or you use the Schedule D Tax Worksheet (see below). Be sure you use the correct column in the Tax Table. After you nave found the correct tax, entire that wond to line 38 Tex Teble, If your taxable income is less than \$100,000, you must use the Tax Table to

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your tax-able income is \$100,000 or more unless you are required to use Form 8615 or you use the Schedule D Tax Worksheet.

Form 8615, Form 8615 must generally be used to figure the tax for any critical who was under age 14 on January 1, 1934, and who had more than \$1,200 of investment income, such as taxable interest of duidendes. But I neither of the child's parents was alive on December 31, 1993, do not use form 8615

 Marned filing jointly, both spouses are eli-igible for the credit, and the amount on Form 1040, line 32, is \$25,000 or more, or you receved \$1,500 or more of hontax able social security or other nontaxable pensions. to figure the child's tax

Note: If you are filing Form 8814, Parents'
Election To Report Child's Interest and Dividends, include in your lotal for line 38 the
tax from Form 8814, line 8. Asso, enter that
tax in the space provided next to line 38

Line

Additional Taxes

any Form 4970, Tax on Accumulation Distribu-Form 4872, Tax on Lump-Sum Distributions Check the box(es) on line 39 to report additional taxes from tion of Trusts.

For more details, see the separate instruc-tions for Schedule R and Pub. 524. Credit for the Elderly or the Disabled. If you want the IRS to figure the credit for you, see The IRS Will Figure Your Tex and Some of Your Credits on page 24

Credits

Line 41

Dependent Care Expenses Child and Credit for

Form 1116 explans when you can take this credit for payment of income tax to a foreign country. Also, get Pub. 514, Foreign Tax Credit for Individuals.

Foreign Tax Credit

Line 43

You may be able to take this credit if you paid someone if oceae for your child under age if 3 or your dependent or spouse who could not care for minself or herself. But to do so, the care must have been provided so that you (and your spouse it you were marnel) could work or look for work and you must have had income from all place to the additioner and you must have had income from a lob or fitnough.

Use Form 2441 to figure the credit. If you received any dependent case benefits for 1993, you must file Form 2441 to figure the amount of the benefits you may exclude from your income even if you cannot take the credit. For more details, including special rules for divorced or separated parents, see the instructions for Form 2441 and Pub. 503, Child and Dependent Cerm 2441 and Pub. 503, Child and Dependent Cerm 2441 and Pub.

both you and the employee may have to pay a share of the social security and Medicare tax on the employee's wages. You may also have to pay Federal unemployment tax, which is for your employee's unemployment insurance For details, get Pub. 856, Employer ment Taxes for Housenold Employer. Note: If the care was provided in your home,

Line 42

Credit for the Elderly or the Disabled

credit 1993 You may be able to take this reduce your tax if by the end of You were age 65 or older, or

 You were under age 65, you retired on permanent end total disability, and you had taxable disability income in 1993. Even if you meet one of the above condi-

Fuel. If you soid straight alcohol for an alcohol mixturel at feal or used it as fuel in you trade or business, get Form 6478 to see if you can take this credit. For more details, get Pub. 378. Fuel Tax Credits and Rehunds.

Form 6765, Credit for increasing Research Activities be 2016 to 16 as a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Get Form 6765 for glefalls.

 Single, heed of household, or qualifying widowleri, and the amount on Form 1040, line 22, is \$17,500 or more, or you received \$5,000 or more of nontravable social security tions, you generally cannot take the credit you are:

Credit, and Schedule A (Form 8009),
Annual Statement. If you owned a building
that was part of a low-income housing project, you may be able to take this credit. Use
Form 8586 and Schedule A (Form 8699) to
figure the credit Aso, complete and attach
Form 8699, Low-income Housing Credit A). Mamed filing jointly, only one spouse is eligible for the credit, and the amount on form 1040, line 32, is \$20,000 or more: or you received \$5,000 or more of nontaxable sociel security or other nontaxeble pensions or other nontaxable pensions.

Form 8830, Entenced Oil Recovery Credit, Your may be able to take a credit of 15% of your enhanced oil recovery costs Get Form 8830 for details

you lived again

filing separately

from your spouse all year, and the amount on Form 1040, line 32, is \$12,500 or more, or you received \$3,550 or more of nontaxable social security or other nontaxable pen.

7. Research and experimental expenditures. 6. Circulation expenditures Intangible drilling costs stock options Depletion Form 8835, Renewable Electricity Production Credit. If you owned a facility that produced electronity from qualified energy resources and rite facility was placed in service after 1992, get Form 8835 to see if you can

you were issued a mongage credit certificate by a state or local government under a qualified mongage credit certificate program to buy. rehabilitate, or improve your main home, get Form 8396 to see if you can take this credit if you can, check box bo nine 44 For more delais, get Pub. 530, Tax Information for First-Time Homeowners. Mortgage Interest Cradit (Form 8396). take this credit

8901). If you paid attendative minimum tax in an earlier year, get Form 8801 to see if you can take this credit if you can, check box con in e 44. For more details, get Pub, 909, Atternative Minimum Tax for Individuals. Credit for Prior Year Minimum Tex (Form

Ouelified Electric Vehicle Credit (Form 8834). If you placed a new electric vehicle in service after Jun 30, 1932, get Form 8834 to see if you can take this credit if you can the cet box d on line 44 and enter the form number

Complete line 44 if you can take any of the following credits

Other Credits

Line 44

General Business Credit. If you have two

Line 45

or more of the following general business creedls, a general business creedl carryforward or a general business creedl carryforward or a general business creedl formal business creedly from a pass sive activity, you must also complete form 3800 to figure the total creedl include on line 44 the amount from Form 3800 and check box a on line 44 if you have only one general business creedl, include on line 44 the amount of the creedl from the form. Also, check box d on line 44 the amount of the creedl from the form. Also, check box d on line 44 and enter the form intumber for that creedt.

Add amounts on lines 41 through 44 and enter the total on line 45. credit is allowed for the sale of qualified fuels produced from a nonconventional source. See Internal Revenue Code section 29 for a definition of qualified fuels, deteins on figuring the credit, and other special rules. Attach e separate schedule showing how you figured the credit. Include the credit in the total on line 45. Enter the amount and "FNS" on the dotted line next to line 45. Nonconventional Source Fuel Credit.

This

Form 3468, Investment Credit.

property

credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468. Form 5884, Jobs Credit. If you are a busi-

Other Taxes

ness employer who hires people who are members of special targeted groups, you may be able to take this credit Use Form 5884 to figure the credit.

Line 47

Form 6478, Credit for Alcohol Used ee

and

Self-Employment Tax

rement social security. Medicate or ratioad we retrement IRMA it as was withheld you may be owe self-employment tax. Get Schedule SE no and its instructions to see if you owe tims tax. Fo if you do, enter the tax on line 47 If you had self-employment income in 1993 and earned under \$135,000 in wages from

Line 48

Alternative Minimum Tax

The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay at least a minimum amount of tax frough the affernative minimum tax. This tax is figured on Form 6251. Alternative Minimum Tax—Individuals. Use the worksheet on page 27 to see if you should complete Form 6251.

Form 8826, Disabled Access Credit. If you paid or incurred expenses to make your busness accessible to or usable by individuals with disabilities, get Form 8826 to see if you can take this credit.

Exception, If you claimed or received any of the items listed below, don't use the work-sheet on page 27 Instead, fill in Form 6251 o Accelerated depreciation in excess

Income from the exercise of incentive straight-line

3 Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment comony to the extent denived from private activity bonds).

Mining exploration and development 8. Amortization of pollution-control facilities 10. Income or (loss) from tax shelter farm

13. Income from installment sales of certain 12. Income from long-term contracts figured percentage-of-completion 11. Income or (loss) from passive activities the method. under

14. Interest paid on a home mortgage in used to buy, build, or substantially impro your home. property

investment interest expense 18. Foreign tax credit.

Ceution: Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from Form 1040, line 321, is more than the sum of \$1,000 plus the child's earned income 17. Net operating loss deduction

Line 49

Complete line 49 if you owe any of the fol-fowing taxes Recapture Taxes

Recapure of Investment Credit. If you disposed of Investment Endful property or Changed fits use before the end of its useful life or recovery pendd, you may owe this tax. See Form 4255 for details if you owe this 1ax. Check box e and include the tax on these.

Recapture of Low-Income Housing Credit. It you disposed of Droberty for there was a reduction in the qualified basis of the property) on which you took the low-income housing credit, you may owe this tax. See Form 8611 for details if you owe this fax, check box & and include the tax on line 49.

Recapture of Federal Mortgage Subsidy. If you sold your home in 1993 and it was financed (in whole or part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage inferest credit, you may owe this tax See Form 8828 for defails If you owe this tax, check box c and include the tax on line 49.

Deferral of Additional 1993

Line 58b

Add lines 54 through 59 and enter the total Also, include on line 60 any credit for overpaid windfall profit tax from Form 6249 write the amount and "OWPT" on the dotted line next to line 60 Attach Forms 6249 and 6248

Total Payments

Worksheet To See If You Should Fill In Form 6251—Line 48 (keep for your records) and you received a distribution of excess	Denetits from a qualified pension or annuity plan, you may have to pay a penalty tax of	10% of the distribution Get Pub. 560 for
eep for your records)	-	
16 48 (ke		line 3
251—Lr		A. go to
In Form 6	1. Enter the amount from Form 1040, line 35	2. If you stemized deductions on Schedule A. go to line 3
FEE	1040	S
You Shoult	from Form	deductions
To See If)	he amount	itemized
1990	nter tr	NoA
Vorks	÷.	2, 1
3	_	-

- If you itemized deductions on Schedule A, go to line 3 Otherwise, enter your standard deduction from Form 1040, line 34, and go to line 5
 - Enter the smaller of the amount on Schedule A. of the amount on Form 1040, line 32
 - Add lines 8 and 24 of Schedule A and entar
 - Add lines 1 through 4 above
- Enter \$45,000 (\$22,500 if mamed filing separately, \$33,750 if single or head of household)

Uncollected Employee Social Security and Medicere or RETATA Tex on Trige. If you did not have enough wages to cover the social security and Medicare or railroad returnment (RRTA) tax due on tos you reported to your employer. The amount of tax due should be identified with codes A and B in box 13 of your Form W-2. Include this tax into the total for line 55 cfinet the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 53.

- Subtract line 6 from line 5 if zero or less, stop here; you don't need to full in Form 6251 Enter \$150,000 (\$75,000 if mamed fulling separately, \$112,500
- σi Subtract line 8 from line 5. If zero or less, enter -0- here and on line 10 and go to line 11. if single or head of household}
 - Add lines 7 and 10, If the total is over \$175,000 (\$87,500 if married filing separately), stop here and fill in Form 6251 to see if you owe the alternative minimum tax Multiply line 9 by 25% (25) and enter the result but do not enter more than line 6 above 10

12. Multiply line 11 by 26% (26)

Maxet line 12 is more than the amount on Form 1040, line 38, fill in Form 6251 to Neat line 12 is move the alternative minimum tax if line 12 is equal to or less than the amount on Form 1040, line 38, do not fill in Form 6251

You made excess contributions to your 3. X You had excess accumulations in a qual-ified retirement plan.

Medicare Tax on Tip Income

Social Security and

Line 50

Not Reported to Employer

If any of the above apply, get Form \$329 and it sinstructions to seef you ove this tax and if you must file Form \$229 clines the flowwere, I don't item 1 above applies to you end distribution code 1 is shown in box 7 of your Form 1098-R, you do not have to file Form \$329 instead, multiply the taxable amount of the distribution by 10% (1.0) and enter the result on line \$1. The taxable amount of the distribution by 10% (1.0) and enter the result on line \$1. The taxable amount of the distribution you reported on line \$18 or line \$18 or line \$10 form 1040, you do not have to file Form \$329 But it distribution concer to file form \$329 But it distribution concer to the pointed line next to line \$1 to indicate that you do not have to file Form \$329 But it distribution code 1 is incorrectly shown in pox 7, you must file Form \$329 If you received toos of \$20 or more in any month and you did not report the full amount to your employer, or your W-2 form(s) shows allocated too that you are including in your monome, you must pay the social security and Medicale or raincad retirement (RPIA) tax on the unreported tos if you reported the full amount to your employer but the social security and Medicale or RRTA tax was not To figure the social security and Medicare tax, get Form 4131, Social Security and Medicare Tax on Unreported Tip Income Enter the tax on line 50.

withheld, you must pay it unless the rules discussed under Uncollected Employee Social Security and Medicare or RRTA Tax

on Tips (line 53) apply

Caution: Be sure to include on line 16b or line 17b of Form 1040 or on Form 4972, whichever applies, the taxable part of any early distributions you received:

Line 52

Be sure all your tips are reported as income on Form 1040, line 7.

To pay the RRTA tax, contact your em-loyer. Your employer will collect the tax.

Advance Earned Income

Enter the total amount of edvance earned income credit (EIC) payments you received. These payments should be shown in box 9 orly your W-2 formigls. See Schedule EIC to figure the earned income credit you can ac-Credit Payments tually take. Cauthon: You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not

Line 53

You may owe this tax if any of the following

Tax on Qualified Retirement

aport to your employer

Line 51

Plans, Including IRAs

1. You received any early distributions from a qualified retirement plan (including your IRA), annuity, or modified endowment contract (entered into after June 20, 1988).

Total Tax

Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business you are or were 2 5% owner of 40 49 Add lines 46 through 52 and enter the total on line 53. Also, include in the total on line 53 any of the following thet applies.

You received any excess distributions from a qualified retirement plan.

Uncollected Employee Social Security and Medicare or RFITA Tax on Group-Term Life insurance. If you had group-term life insurance through a former employer, you may have to post social security and Medicare or RFITA tax on part of the cost of the life insurance. The amount of tax due should be identified with codes M and N in box 13 of your form W-2 include this tax in the total for line 53. Enter the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 53.

Golden Perachute Payments. Golden par-achute payments are certain payments made by a corporation to key employees to compensate them if control of the corpora-tion changes. If you received an excess par-acture payment (EPP), you must pay a tax equal to 20% of this excess payment. Enter the amount and "EPP" on the dotted line

next to line 53

If you received a Form W-2 that includes a paractlude payment, the amount of tax on any excess payment should be identified with code K in box 13 of four W-2. (Box 2 of four W-2 should elso include any amount

If you received a Form 1089-MISC that includes a paractivite payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 53 Errier the amount and "EPP" on the other fine next to line 53. withheld for this tax.) Include this tax in the total for line 53. Enter the emount of this tax and "EPP" on the dotted line next to line 53.

Payments

and a child lived with you, you may be able to take this credit. See page EIC-1 to find out if you can take this credit. If you can take this credit. If you want the IRS to figure the credit. If you want the IRS to figure the credit for you, see the instructions for Schedule EIC.

If the amount on line 31 is less than \$23,050

Earned Income Credit

Line 54

Federal Income Tax

Withheld

amount withheld should be shown in box 2 of form W2 or W.2G, and in box 4 of Form 1099-R. If line 54 includes amounts withheld as shown on Form 1099-R, check the box on line 54 Be sure to attach the Form 1099-R. Add the amounts shown as Federal income tax writhheld on your Forme W-2, W-2G, and 1000-R. Enter the total on line 54. The

57

Line

Backup Withholding. If you received a 1993 Form 1099 showing pederal moome tax withhold (backup withholding) on dividends, interest income, or other income you received.

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter the emount you paid with that form. Also, include

4868 (Extension Request) Amount Paid With Form

include the amount withheld in the total on line 54. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms. Be sure to check the box on line 54.

Line

1993 Estimated Tax

Line

more details. Include this penalty tax in your total for line 53. Enter the amount of this tax and the words. "Section 72(m)(5)" on the

dotted line next to line 53

Payments

If your taxable income on Form 1040, line 37; sower's 140000 (over \$17,000 fs.inge, over \$122,500 if haad of household, over \$70,000 if mamed filing separately) and you do not owe the attentive amount as on Form 1040, line 48, you may be able to elect to defer pan of the tax shown on line 35 Gat Form 8441 for datalis Enter the amount from Form 8441 for datalis Enter the amount from Form 8441 for datalis.

the amounts you each paid. Follow these instructions even if your spouse died in 1993 or in 1994 before filing a 1993 return.

Divorced Taxpeyers, if you were divorced

dunng 1993 and you made joint estimated tax payments with your former spouse, enter

sheet on this page your former soouse's SSN in the soace provided on the final of Form 1040. If you were divorced and remarried in 1993, enter you present spouse's SSN in the sobole provided on the front of Form 1040 Also, under the bold heading "Payments" to the left of line \$5, enter your former spouse's SSN, 101-lowed by "DIV".

amounts paid with Form 2688 or Form

Withheld—More Than One Medicare, and RRTA Tax Security Excess Social Employer

\$57.600, your employees may have withheld to much social secturity that if your total wages were over \$135.000, your employers may have withheld too much Medicare tax. If so, you can that a credit for the excess amount on the 58a. Use the worksheet on this page to figure the excess amount. Withheld. If you had more than one amploy-er for 1993 and your total wages were over Excess Social Secunty and Medicere Tax If you and your spouse paid joint estimated tax but are now litting separate income tax returns, either of you can other all of the amount paid of you can each claim paid of it. Get Pub. 566, Tax Withholding and Estimated Tax, for details on now to divide your payments Re sure to show both social security numbers (SSNs) in the space provided on the separate returns, if you or your spouse paid separate estimated tax but you are now fiting a joint income tax return, add Enter on this line any payments you made on your estimated Federal income tax (Form 1040-ES) for 1992 include any overloayment from your 1992 return that you applied to your 1993 estimated tax

If any one employer withheld more than \$3.571.20 of social security lax, or more than \$1.957.5 Got Medicare tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Regulated Investment Company Credit. Include on this line the total amount of the credit from Form 2459, Notice to Shazenoid: er of Undestributed Long-Term Capula Gans Be sure to estrant Copy B of Form 2439 and check box e on line 59

Other Payments

Line

Excess Rainced Retrement (RRTA) Tex Withholding and more than one faiload employer for 1993 and your total compensation was over \$57.600, your total compensation was over \$42.900, your notal compensation was over \$42.900, your majoryers may have withheld too much ter 1 tax 11 your total compensation was over \$42.900, your enalloyers may have withheld too much ter 2 tax 11 so, your can take a credit for the axcess amount on ine \$58 Get Pob. \$65. Tax Withholding and Estimated Tax, to figure the expenses amount Do not use the work-

Credit for Federal Tex Peud on Fuels. If you can take a credit for tax on agasoline, diesel fuel, and other fuels used in your busness. or for certain diesel-powered cars, varis, and light tucks, attach Form 4136, include the credit on line 59 and check box b.

If any one employer withheld more than \$5.37.20 of ther 1 RRPA last, more than \$1.957.50 of ter 1 Medicare tax, or more than \$2.102.10 of ter 2 tax, you must ask that employer to relund the excess to you you return.

Excess Social Security and Medicare Tax Withheld Worksheet—Line 58a (keep for your records)

of Form 1040 explaning all the payments you and you solvo secures made in 1993, the service center where you made the payments and the name(s) and SSN(s) under which you

nade the payments

Line 56

Name Chenge. If you changed your name because of mamage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front.

if you are filing a joint return, you must figura any excess tax withheld separately for each spouse. DO NOT combine amounts of both husband and wife. Caution: Do not use this worksheel if any RRTA lax was withheld from your pay, Instead, get Pub. 505 to figure the excess amount

Add all social security tax withheld but not more than \$3,571.20 for each employer. This tax should be shown in box 4 of your W-2 forms. Enter the total here ત

Enter any uncollected social secunty tax on tips or group-term life insurance included in the total on Form 1040, line 53 Add lines 1 and 2 If \$3,571.20 or less, enter -0- on line 5 and go to line 6

Social security tax limit

3,571 20

N

Add all Medicare tax withheld but not more than \$1,957 50 for each employer. This tax should be shown in box 6 of your W-2 Subtract line 4 from line 3. κ'n

credit (EIC) payments in 1993, report these payments on line 5.2 if you are eligible, you may be able to get advance EIC payments in 1994 by filing Form W-5, with your en-

Note: If you got advance earned income

Enter any uncollected Medicare tax on tips or group-term life insurance included in the total on Form 1040, line 53. each employer. This tax sho œ, ~

Add lines 6 and 7. If \$1,957.50 or less, enter -0- on line 10 and go to line 11

1.957.50

. 10 Ë

Subtract line 9 from line 8 Medicare tax limit œ ō.

Excess social security and Medicare tax withheld, Add lines 5 and 10. Enter the total here and on Form 1040, line 58a

Refund or Amount You Owe

Line 61

Amount Overpaid (If line 60 is more than line 53)

Subtract line 53 from line 60 and enter the result on line 61. If line 61 is under \$1, we will send a refund only on written request

Note: If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See Income Tax Withhelding and Estimated Tax Payments for 1994 on page 35 injured Spouse Claim. If you file a joint return and your Spouse has not paid colling the overpayment on file 60 in any be used to pay the past due amount Bur your part of the overpayment may be returned to bay the past due amount Bur your part of the overpayment may be returned to bay the past due amount Bur your part of the overpayment may be returned to you utility all three of the following apply

You are not required to pay the past due

You received and reported income (such as wages, taxable interest, etc.) on the joint

as Federal income tax withheld from your wages or estimated tax payments) on the joint return You made and reported payments (such

If ell three of the above apply to you and you want your bard of the amount on line 61 retunded to you, complete Form 8379, in- jured Spouse Claim and Allocation Wine "In-jured Spouses" in the upper left corner of Form 1040 and attach Form 8379. It you have already lifely your returnd. Note: You may also be able to file an injured spouse claim for may also be able to file an injured spouse claim for prior years. See Form 8379 for details.

Line 63

Applied to 1994 Estimated

Subtract line 62 from line 61 and enter the result on line 63 This is the amount that will be applied to your estimated tax for 1994. We will apply this amount to your account unless you request us to aboly it to your spouse's account. The request should include your spouse's social security number

Line 64

Amount You Owe (If line 53 is more than line 60)

Attach to the front of your return a check or money order payable to the hinternal Revenue Service for the full amount due when you file Write your name, address, social secunty Subtract line 60 from line 53 and enter the result on line 64. This is the amount you owe Write your name, address, social secunty number (SSN), daytime phone number, and "1993 Form 1040" on your payment Be sure to attach your payment on top of any Forms W+2, 1099-R, etc., on the front of your return.

Do not include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040. You do not have to pay if line 64 is under

Note: if you owe tax for 1993, you may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1994. See Income Tax Withholding and Estimated Tax Payments

Installment Payments. If you cannot pay the full amount stown on line 64 with you return, you may ask to make monthly installment payments. However, you will be charged interest and a late payment penalty on the tax not pand by April 5, even if your requests to pay in installments is granted. To limit the interest and penalty charges, pay as for 1994 on page 35.

To ask for an installment agreement, attach to the front of your return either a completed Form 9465, installment Agreement Request or your own written request You can get Form 9465 by calling 1-800-17AX-FORM (1-800-829-3876). A written remuch of the tax as possible with your return. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

Syl, the amount shown on ine 64, the amount shown on ine 64, the amount shown on ine 64, the amount you paid with your return, and the amount and date you can pay each month. It should also midule the tax, year and the form number from 1040, You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer o reply.

Line 65

Estimated Tax Penalty

If line 64 is at least \$500 and it is more than 10% of the lax shown on your return, you may owe this penalty. For most people, the "ax shown on your return" is the amount on line 53 minus the total of any amounts shown on line 53 and Forms 8828, 4137, 4136, and 5329 (Paris II, III, and IV only, Also, the penalty may be due if you underpad your 1993 estimated tax itability for any payment penod. Get form 2210 for form 2210 for form amount. Because form 2010 to four the penalty. If so, use the form to figure the penalty If so, use the form to figure the penalty for want, the IRS will figure the penalty for you and sand you a bill four the penalty for you and sand you a bill figure the penalty for you and sand you a bill figure the penalty for you and sand you a bill figure the penalty for you and sand you a bill

in certain situations, you may be able to lower your penalty. See Lowering the Penalty later.

your 1992 tax return was for a tax year of 12 full months, or Exceptions to the Penelty. You will not owe 1, You had no tax liability for 1992, you were a U.S. citizen or resident for all of 1992, AND the penalty if either of the following applies

1992 returns a total season of the season of

Figuring the Panalty. If the Exceptions above do not apply and you choose to figure the penalty yourself. Use Form 2210-F. Enterthe penalty on Form 1040, line 65 Add the penalty to any tax due and enter the total on line 64 If you are due a refund. Subtract the penalty from the overpayment you show on line 61 Do not like Form 2210 with your return instead, keep it for your records. Caution: Item 2 above may not apply if your 1993 adjusted gooss income (AG) no Form 1040, line 32. (a) is over \$75,000 (over 25.5,500 if manned filling separately), AAD (b) exceeds your 1992 AGI by more than \$40,000 (more separately) If these conditions apply to you. see Form 2210 and its instructions for details

How Do I Use

Tele-Tax?

If you leave line 65 blank, the IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the date of the bill.

Lowering the Penalty. In the following situations, you may be able to lower the amount of your penalty. You claim a waiver

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. Please do

Choosing The Right

Number

 Your income vaned duning the year and you use the annualized income installment method to figure your required payments when it was actually withheld (instead of in You had Federal income tax withheld from four equal amounts).

If any of the stuations above apply to you, complete Annu 2210 pt Founz 2210 pt Founz 2210 pt Founz 2210 pt Form 2210 pt See the Instructions for Form 2210 for Form 2210 pt F

Sign Your Return

Form 1040 is not considered a valid return uness you sign if if you are fling a joint return, your spouse must also sign Be sure to date your return and enter your occupation(s). If you have someone repeate your return, you are still responsible for the concentry, you are still responsible for the concentres of the return if you are filing a joint return with your deceased spouse, see Death of Taxpayer on page 35.

Child'e Return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Recorded Tax

nformation

Generally, anyone you pay to prepare your return must sign if A preparer who is required to sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records. Someone who prepares your return for you but does not charge you should not sign your Peid Preparers Must Sign Your Return.

Section 5.

General Information

Tele-Tax? What Is

Recorded Tax Information includes about 140 topics that answer many Federal Automated Refund Information allows you to check the status of your refund tax questions. You can listen to up to three topics on each call you make

	ō
	ع
	۵
	.0
	r
	×
	ď
	⇁
	ė
	-
	F
	ă
	5
	÷
	=
	Ó
	_
- 1	
1	ı
1	ĺ

lowa Des Moines, 284-7454 Elsewhere, 1-800-829-447	Kenses 1-800-829-4477	Kentucky 1-800-829-4477	Louisiens 1-800-829-4477
Alaberne 1-800-829-4477 Alaska	1-800-829-4477 Anzona	Phoenix, 640-3933 Elsewhere, 1-800-829-4477	Artanasa 1-800-829-4477

1477

ounties of All Amador, Burti Colusa, Control Del Norta El Glenn, Humbo Lassen, Marri Modoc, Napa Placer, Pluma Sacramento... Shasta, Sierra Solano. Somo Tehama, Tron not diel "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Automated Refund

Information

and Yuba, 1-800-829-4 Dakland, 839-4 Elsewhere, 1-8 Be sure to have a copy of your tax return avaidable since you will need for know the first social security number shown on your return. The filing status, and the exact whole-dollar amount of your return Then, call the appropriate phone number listed on his page and

Colorado 592-1* Denver, 592-1 Elsewhera, 1-1

allow the recorded instructions

Detaware 1-800-829-447 1-800-829-44 The IRS updates refund information every 7 days, It you call for find our about the status of your refund and do not receive a refund mailing date, please wait 7 days before call-

District of Colu Florida 1-800-829-44

Touch-tone service is available Monday through Enday from 7.00 A.M. to 11.30 P M (Hours may vary in your area.)

ing back

Georgia Atlanta, 331-65 Elsewhere, 1-8

1477 4477

> Himota Chicago, 886-99 In area code 70 1-312-886-96 Springfield, 789 Elsewhere 1-80 Hawaii 1-800-829-447 1-800-829-447 Select, by number, the topic you want to hear. Then, call the appropriate phone number listed on this page. For the directory of topics, listen to topic 12. Have paper and pencil handy to take notes.

A complete list of topics is on the next page Touch-tone service is available 24 hours a day, 7 days a week.

1477

Indiana Indianapolis, 631-1010 Elsewhere, 1-800-829-4477

ne Numbers

North Dakota 1-800-829-4477

	Elsewhere, 1-800-829-4477	1
11	Manses 1-800-829-4477	Cincinnati, 421-0029 Cieveland, 522-3037
3933	Kerrtucky 1-800-829-4477	
	Louisians 1-800-829-4477	1-800-829-4477
No.		Portland, 294-5363 Elsewhere, 1-800-829-4
tra Costa, In Dorado.	Maryland Baltimore, 244-7306 Elsewhere, 1-800-829-4477	Pennsylvania Philadelphia, 627-1040 Pritsburgh, 261-1040 Eleanham, 1-070-820-
nn, Mendocino,	Messechusette Boston, 536-0709 Elekubera 1,800,822,4477	
ids, . San Joaquin, ra. Siskiyou, oma, Suffer,	Michigan Detroit: 961-4282 Elsewhere 1:800-829-4477	Rhode Island 1-800-829-4477
nity, Yolo. -4032 -4245		1-800-829-4477 South Daketa 1-800-829-4477
800-829-4477	Mississippi 1-800-829-4477	Tennessee Nashville, 781-5040
800-829-4477	Missouri St Louis, 241-4700 Elsewhere, 1-800-829-4477	Taxas Dallas, 767-1792
2.2	Montana 1-800-829-4477	Housten, 541-3400 Elsewhere, 1-800-829-
177	Nebraska Omaha, 221-3324	Utah 1-800-829-4477
	Elsewhera 1-800-829-4477 Nevada	Vermont 1-800-829-4477
77	1-800-829-4477 New Hampahme 1-800-829-4477	Virginia Richmend, 783-1569 Elsewhere, 1-800-829-
800-829-4477	New Jersey 1-800-829-4477	Washington Seattle, 343-7221 Fishwhere, 1-800-829
77	New Мехісо 1-800-829-4477	
-9614	New York Bronx, 488-8432 Brooklyn, 488-8432 Burtalo, 684,5433	Wisconson Milwaukee, 273-8100 Eisewhere, 1-800-829-
708- 9614 89-0489 -800-829-4477	Maintaitan, 406-4080 Oueens, 488-8432 Staten Island 488-8432 Elsewhere 1-800-829-4477	Wyoming 1-800-829-4477
631-1010	North Carolina 1-800-829-4477	

Misconsun Milwaukee, 271-3780 Elsewhere, 1-800-829-1040

Wyperning 1-800-829-1040

Mew York Bronz, 488-9150 Bronz, 488-9150 Brufalo, 685-5432 Manharran, 732-0100 Massau, 222-1131 Overs, 488-9150 Staten Island, 488-9150

West Virginia 1-800-829-1040

1-800-829-1040

Tele-Tax Topics

Topic No. Subject

	Ö	DS Main Available	
	101	nteer ta	413
		tance toll-free telephone, walk-in as- sistance, and outreach programs	414
	102	Tax assistance for individuals with	
	103		417
		gram (STEP)—Tax help for small	-
	20		419
	404		421
		tapes and reproducible tax forms	422
	 D	HAI Procedures	424
	151	Your appeal rights	425
	153	o if you haven't filed yo	7
	154	tax retum (Nonfilers) Form W-2—What to do if not re-	45.1
	155	cerved Forms and Publications—How to	45.2
	15.6	Order	53
	3 5		454
	15/	Change of address—How to hotiny the IRS	501
		Collection	8 8
	204	The collection process What to do if you can't pay your tax	8 8
	203	bay child support and o	2 2
	204	Federal obligations Offers in compromise	203
		Attemative Filing Methods	8 of
	251	1040PC tax return	510
	252	Electronic filing Substitute tax forms	511
	254	How to choose a tax preparer	513
		General Information	514
	305	Highlights of 1993 tax changes	2
	303	Suc	
	304	preparing your tax return Extensions of time to file your tax	557
		retum	553
	308	Recordkeeping Penalty for underpayment of estimat-	554
		ed tax	3
	308	Backup withholding Amended returns	556
	303	2	558
	310	Tax-exempt status for organizations How to apply for exempt status	
	312	Power of attorney information	800
	h h h	Filing Requirements, Filing Status,	88
	400	and Exemptions	3
	352	Which form—1040, 1040A, or	651
	353	What is your filing status?	5
	354	Dependents	3
	356		
	401	Types of Income Wages and salanes	701
	402		702
	\$ 60 \$ 60 \$ 60 \$ 60 \$ 60 \$ 60 \$ 60 \$ 60	Interest received Dividends	703
	405	Refunds of state and local taxes	704
	404	Aimony received Business income	705
	408	Sole proprietorship	3
Ī			

()	7	5	
yect	ployer Tax Information	ial security and Medicare with-	ding rates m W-2	

752 23 754 755 256

Subject
Capital gains and losses
Pensions and annuties
Pensions—The general rule and the
simplified general rule

410 410 410

Lump-sum disinbutions
Rollovers from retirement plans
Rental income and expenses
Renting vication property and renting
to relatives

all the IRS

/ith Your

Employer identification number (EIN)—How to apply Employment taxes for household em-Form W-4—Embloyee's Withholding Allowanca Certificate Form W-5—Advance earned income

Form 941—Deposit requirements Form 941—Employer's Quarterly Fed-eral Tax Return

Form 940/940-EZ-Deposit require-Form 940/940-EZ—Employer's Annual Federal Unemployment Tax 99 757 759

Scholarship and fellowship grants Nortaxable income Sociel security and equivalent railroad ratrement benefits

Farming and fishing income Earnings for clergy Unemployment compensation Gambling income and expenses

Bartenng income

Passive activities—Losses and cred-

401(k) plans

Adjustments to income individual retrement arrangements

Alimony paid Bad debt deduction Tax shelters Remized Deductions

Targeted jobs credit Tips—Withholding and reporting 761

Magnetic Media Filers—1099 Series and Related Information Returns (For electronic filling of individual returns, listen to topic 252.)

Acceptable media and ocating a third party to prepare your files Applications, forms, and information Wavers and extensions files and combined Federal and

Electronic filing of information ratures information Returns Program Bulletin Board System 200 80,80 808

Medical and dental expenses

Should I nemize? Deductible taxes nterest expense

Casualty losses

Tax information for Allens and U.S. Citizens Living Abroad Resident and nonresident aliens Dual-status allen Foreign earned income exclusion— General 851 852 853

Foreign earned income exclusion Foreign earned income exclusion— What qualifies? Foreign tax credit qualifies? 854 855 958

Federal employment taxes in Puerto Tax Information for Puerto Rico Deductions and credits for Puerto Residents (in Spanish)
Who must file a U.S. income tax return in Puerto Rico 8 90 8

Standard deduction Tax and credits figured by the IRS Tax on a child's investment income Self-employment tax Five or ten-year averaging for lump-sum distributions

Alternative minimum tax

Estate tax

Educational expenses
Employee business expenses
Disaster area losses (including flood losses)

Tax Computation

Business travel expenses Business entertainment axpenses

Miscellaneous expenses Business use of home Business use of car

Tax assistance for Puerto Rico resi-Other Tele-Tax Topics in Spanish 8

Earned income credit (EIC)
Child and dependent care credit
Credit for the elderly or the disabled
Advance samed income credit

Tax Credits

IRS services—Volunteer tax assis-tance, toil-free telephone, walk-in as-sistance, and outreach programs Refunds—How long they should take Forms and publications—How to Highlights of 1993 talk changes Who must file? 951 952 954 956 956 957 958

> IRS notices and bills and penalty and Basis of Assets, Depreciation, and

IRS Notices and Letters
Notices—What to do
Notice of underreported income—
CP 2000

Which form to use?
What is your filing status?
Social security and equivalent railroad retirement benefits Earned income credit (EIC) Advance earned income credit 960

Sale of Assets
Sale of your home—General
Sale of your home—How to report

Topic numbers are effective January 1, 1994. Alien tax clearance

gain.
Sale of your home—Exclusion of gain, age 55 and over Basis of assets.
Depreciation installment sales

53

ax Question

If you cannot answer your tax question by reading the tax form instructions or one of our free tax publications, plasse call us TOLL FREE. "Toil Free" is a telephone call for which you bay only local charges, if any This service is generally available Monday through Finday duning regular business hours.

If you want to check on the status of your **refund,** call **Tele-Te**x. See page 30 for the number.

Choosing The Right Number

your area. Use a local city number only it is not along distance call for you Please of not dial "1-800" when using a local cit number. However, when daing from a rea that does not have a local number, D sure to dial "1-800" before calling the toll free number. Use only the number listed on this page

Before You Call

Remember that good communication is two-way process IRS representatives c about the quality of the service we prov to you, our customer You can help us p vide accurate, complete answers to your questions by having the following infort toon available

1, The tax form, schedule, or notice to wh your question relates

2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of off there cas in their age, income, whether they can be claimed as a dependent, etc.). The name of any IRS publication or other source of information that you used to look for the answer.

Before You Hang Up

If you do not fully understand the anawer you receive, or you feel our representative may not fully understand your question, our repsentative will be happy to take the additional time required to be sure he or she has answered your question fully and in the manner that is most helpful to you. resentative needs to know this The repre-

By law, you are responsible for paying your fair share of Federal income lax. If we should make an error in answering your question, you are still responsible for the payiment of the cornect tax. Should this occur, however, you will not be charged any powalty. To make you will not be charged any powalty. To make you will not be charged any powalty. To make you will not be charged any powalty. To make you will not lake charged any second list representative sometimes listens in on telephone calls. No record is kept of any taxpate's deering.

Toll-Free Tax Help Telephone Numbers

4			
	Alabama	Maxaschusetts	Puerto Rico
,	1.800.829.1040	Boston 538-1040	San Juan Metro Area
	0 20 20 20 20 20 20 20 20 20 20 20 20 20	200 000 000	200000000000000000000000000000000000000
	Alaska	EiSewhere, 1-800-829-1040	/66-504U
	Anchorane 561-7484	Michigan	Elsewhere 1-800-829-1040
ŏ	Eleaucheca 1-900.920.1040	Detroit 237-0800	Dhode Island
4. 9.	C13844101E, 1-000-023-1040	000 000	0.00 000 000
= .	Anzone	E/Sewhere, 1:800-829-1040	1-800-828-1040
9 90	Phoenix, 640-3900	Minnesota	South Ceroline
city	Elsewhere, 1-800-829-1040	Minneapolis, 644-7515	1.800-829-1040
an	-	5t Paul, 644-7515	South Cakots
2	1-800.829.1040	Elsewhere, 1-800-829-1040	1.800.829.1040
3 =	0.000-0.000-1	Management	2000
- 50	California	MISSISSIPPI	Tennessee
	Gakland, 839-1040	1-800-829-1040	Nashville, 834-9005
1	Elsewhere, 1-800-829-1040	Missoun	Elsewhere 1-800-829-1040
	Colorado	5t Louis, 342-1040	Taxas
	Demies 976 7044	Elsewhere, 1:800-829-1040	Ostler 740,0440
	Denver, 623-7041		Dallas, 142-2440
	Elsewhere, 1-800-829-1040	Montana	Houston 541-0440
S 8	Connecticut	1-800-829-1040	Elsewhere, 1-800-829-1040
care	1-800-829-1040	Nebraske	Ctah
vide	Delouser	Omaha 422-1500	1-800-829-1040
Dro-	1-800-829-1040	Elsewhere, 1-800-829-1040	Vermont
rtax	Destroy of Columbia	Nevada	1-800-829-1040
-80-	1-800-829-1040	1-800-829-1040	Virosna
		New Hernosthire	Richmond, 649-2361
	rional	1.800-829-1040	Ficambara 1.800.829.1040
Ę	Jacksonville, 354-1760	000-670-000-	COCHIERO, LONGESTON
	Elsewhere, 1-800-829-1040	New Jersey	Weshington
-	Georgia	1-800-829-1040	Seattle, 442-1040
uo i	Atlanta 522-0050	New Mexico	Elsewhere, 1-800-829-1040
Collins	00000		

Georgia Atlanta, 522-0050 Elsewhere, 1-800-829-1040

Oahu, 541-1040 Elsewhere, 1-800-829-1040 I-800-829-1040

Illinosa Chicago, 435-1040 In area code 708. I -312-435-1040 Elsewhere, 1-800-829-1040

Phone Help for People With Imparred Hearing Who Have TDD Equipment

Jorth Carolina 1-800-829-1040 Vorth Dakota 1-800-829-1040

Indianapolis, 226-5477 Elsewhere, 1-800-829-1040 Des Moines, 283-0523 Elsewhere, 1-800-829-1040

Kansas 1-800-829-1040 Kentucky 1-800-829-1040 1-800-829-1040

Pennsylvaria Philadelphia, 574-9900 Pritsburgh, 281-0112 Eisewhere, 1-800-829-1040 Dregon Portland, 221-3960 Elsewhere 1-800-829-1040 Maryland Baltimore, 962-2590 Elsewhere, 1-800-829-1040 Maine 1-800-829-1040

9 00 A M to 530 P M EDT (April 16–0ct 29) 8 00 A M to 4 30 P M EST (Oct 30–Dec 31) 8 00 A M to 6 30 P M EST (Jan 1-April 2) 9 00 A M to 7 30 P M EDT (April 3-April 15)

Note: This number is ariswered by TDD equipment only All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico I: 800-829-4059

Sincinnati, 621-6281 Slaveland, 522-3000 Elsewhere 1-800-829-1040

2klahoma 1-800-829-1040

Hours of TDD Operation.

Tax Rules for Children and Dependents

Business Use of a Car

list of all publications)

586 910

Home Mortgage Interest Deduction

Publications How To Get Forms and

rigor or the state of EP and the state of a variable publications. To get the riems you need, you can visit your local IRS office, a participating bank, post office, or ibrany, or use the order blank below, or call us toll free at 1-800-TAX-FORM (1-800-892-3076). In toll-free hours are 8.4M, to 5.P.M, weekdays and 9.4M, i.o. 3.P.M. Saturdays, (in Alaska and Hawaii, the hours are Pacific Standard Time, in Puerto Rico, the hours are Eastern Standard Time). Generally, we mail forms and schedules directly to you based on what you filed last year. Schedules, forms, and publications you may need are listed on the next page. Other forms and publications referred to in the instructions are also available

Phone and Mail Orders

We will send you two copies of each form and one copy of each publication or set of instructions you order from us. To help you think you will need to prepare your return You should either receive your order or notification of the status of your order within 7–15 workdays after we receive you. educe waste, please order only the items

Instructions Order Blank

Circle the items you want on the order blank below. Us the blank spaces to order items not listed: If you need more space, attach a separate sheet of paper

accurately in the space provided below.

Cut the order blank on the ootsed line. Enclose the order blank in your own envetope and address it to the IRS address shown on this page that apolies to you. Do not send your tax return to shy of the addresses isted on this page. Instead, see where Do I file? on page 3. Pant or type your name and address

Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont,

Virginia, West Virginia

Internal Revenue, Lockharts Garden No 1A, Charlotte Amalie, St. Thomas, VI 00802

Puerto Rico—Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107. Virgin Islands-V.I Bureau

Eastern Area Distribution Center P O. Box 85074 Richmond, VA 23261-5074

Connecticut, Delaware, District of Columbia, Flonda, Georgia, Maine, Maryland, Massachusetts, New

Order Blank

Fill in your name and

Circle Desired Forms, Instructions, and Publications

Detach at this line

Number, street, and apt number

City, town or post office, state, and ZIP code

Pub 575	Puc 590	Pub. 596	Pub 910	Pub 917	Pup 929	Pub. 936	
Pub 508	Pub 521	Puc 523	Pub. 525	Pub 527	Pub 529	Pub 550	Pub 554
8829 & Instructions	Put 1	Pub 17	Pub 334	Pub 463	Pub 501	Pub 502	Pub. 505
3903 & instructions	4562 & instructions	4868 & Instructions	5329 & Instructions	8283 & instructions	8582 & Instructions	8606 & Instructions	8822 & instructions
1040EZ	Instructions for 1040EZ	1040-ES & instructions (1994)	1040X & instructions	2106 & Instructions	2119 & instructions	2210 & instructions	2441 & Instructions
Schedule F (1040)	Schedule R (1040) & instructions	Schedule SE (1040)	1040A	Instructions for 1040A & Schedules	Schedule 1 (1040A)	Schedule 2 (1040A)	Schedule 3 (1040A) & instructions
1040	Instructions for 1040 & Schedules	Schedules A&B (1040)	Schedule C (1040)	Schedule C-EZ (1040)	Schedule D (1040)	Schedule E (1040)	Schedule EIC (1040A or 1040)
	Schedule F 1040EZ 3903 & 8829 & Pub 508 (1040)	Schedule F 1040EZ 3903 & 9829 & Pub 508 (1040) Schedule R Instructions 1040 Fub 508 (1040) Instructions 1040EZ Instructions 1040 Fub 521 (1040) Fub 521 Fub 541 (1040) Fub 542 (104	Company Comp	1040EZ 3903 & 8429 & Pub 508 1040EZ 1040EZ 1040EZ Instructions Instructions 1040EZ Instructions Instruc	Schedule F 1040EZ 3903 & 9829 & Pub 508	Schedule F 1040EZ 3903 & 8429 & Pub 508	1040EZ 3903 & 8829 & Pub 508

Where To Mail Your Order Blank for Free Forms and Publications

THE PROPERTY AND A PARTY AND A	Other locations:	Foreign Addresses— Tappeters with mailing addresses in foreign countries should mail this order blank to either Eastern Adea Dishbution Center, P.O. Box 2,2866, Richmord, VA.	22260-810.7 or Westlern Area Distribution Center, Rancho Cordova, CA 95743-0001. Whichever is closer Mail letter requests for other forms and publications to Eastern Area Distribution Center, P. O. Box 22866. Richmond, VA
SILLIO A POLI TO MIRED	Mail to:	Western Area Distribution Center Rancho Cordova, CA 95743-0001	Central Area Distribution Center P.O. Box 8903 Bloomington, IL 61702-8903
William I was the state of the	If you live in:	Alaska. Anzona, California, Coforado, Hawaii (Idaho, Coforado, Hawaii (Idaho, Kansas, Montana Neveda, New Maxico, Oklahoma, New Maxico, Oklahoma, Wayoming, Guarn, Nothem Mananas, Amencan Samoa	Alabama, Arkansas, Illinois, Illinois, Illinois, Illinois, Illinois, Illinois, Louisana, Michigan, Maississopi, Massoun, Nebraska, North Dakota, Ohio, South Dakota, Tennessee, Texas, Wisconsin, Tennessee, Texas, Wisconsin

You can photocopy the following items (as well as those listed above) at participating libranes or order them from the IRS Instructions for Form 1040EZ

Schedule E, Supplemental Income and Loss Schedule 3, Credit for the Elderty or the Dis-abled, for Form 1040A filers Schedule C. Profit or Loss From Business Schedule C-EZ, Net Profit From Business Schedule D, Capital Geins and Losses

Schedule F, Profit or Loss From Farming

The following publications can be ordered from the IRS, or you can read or photocopy them at participating libraries 334 Tax Guide for Small Business 463 Travel, Entertainment, and Gift Ex-1 Your Rights as a Taxpayer 17 Your Federal Income Tax penses

Form 2106, Employee Business Expenses

Form 2210, Underpayment of Estimated Tax by Individuals and Educianes Form 2441, Child and Dependent Care Expenses Form 3903, Moving Expenses

Form 4562, Depreciation and Amortization Form 4968, Application for Automatic Exten-son of Time 10 File U.S. Individual income Tax Return Form 5329, Additional Taxes Attributable to

Form 8283, Noncash Charitable Contribu

Form 8582, Passive Activity Loss Limitations

Individual Retirement Arrangement Guide to Free Tax Services (includes

Pension and Annuity Income

Investment Income and Expenses Tax Information for Older Amencans

555 575 580 575 580

Publications

Exemptions, Standard Deduction, and Tax Withholding and Estimated Tax Taxable and Nontaxable Income Medical and Dental Expenses Educational Expenses Selling Your Home Moving Expenses Filing Information 505 508 522 523 525 525 50

Schedule 1 for Form 1040A filers to report

interest and dividend income

Schedule 2 for Form 1040A filers to report child and dependent care expenses

Form 1040EZ

Oualified Retirement Plans (Including IRAs), Annuttes, and Modified Endowment Contracts

Residential Rental Property (Including

Rental of Vacation Homes)

Miscellaneous Deductions

Form 8606, Nondeductible IRAs (Contributions, Distributions, and Basis)
Form 8822, Change of Address
Form 8829, Expenses for Business Use of

Schedule R, Credit for the Elderly or the

Schedule SE, Self-Employment Tax Form 1040-ES, Estimated Tax for Individu-Form 1040X, Amended U.S. Income Tax Return

You can order the following items from the IRS or get them at participating banks, post offices, or libraries

Forms

Form 2119, Sale of Your Home

for dividends and other distributions on stock if over \$400, and for answering the Foreign Accounts or Trusts questions

Schedule EIC for the earned income credit Instructions for Form 1040A and Schedules

Form 1040A

Schedule B for interest income if over \$400;

Schedule A for itemized deductions

Instructions for Form 1040 and Schedules

Form 1040

Your Home

28

What Are My Rights as a Taxpayer?

You have the nght to be treated fairly, pro-fessionally, promptly, and courrebustly by (RS employees Our goal at the RNs is to protect your nghts so that you will have the injust confedence in the indeparty, efficien-by, and taimess of our tax system. To ensure that you always receive such treatment, you to should know about the many nghts you have at each stee of the tax process. For details, y get Pub. I, Your Pathits as a Zapayer, by calling 1-800-1AX-FORM (1-800-629-3676).

Payments for 1994 Withholding and **Estimated Tax** Income Tax

when any outpet of the Royal and a service a Individuals it has a worksheet you can use to see if you have to make astimated tax payments. For more details, get **Pub. 505**. Tax Withholding and Estimated Tax If the amount you owe (line 64) or the amount

Do Both the Name Tax Forms Agree and SSN on Your With Your Social Security Card?

If not, your refund may be delayed or you may not receive credit for you social security earnings if your Form W-2. Form 1099, or other tax document shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security, record if the name or SSN on your social security record if the name or SSN on your Social security card is incorrect; call the Social Security Administration toll free at 1800-172-1213

Substitute Forms

You can use substitute forms only if they meet the requirements in Pub. 1187. You can get Pub 1167 by writing to the Distribution Center for your state. See page 33

Gift To Reduce the How Do I Make Public Debt?

If you wish to do so, enclose a separate check with your morner is treum. Make it payable to "Bureau of the Public Dedt." You may be able to deduct this grin on your 1994 tax return if you femize your deductions. Do not add your gift to any tax you may owe if you owe tax, more than a separate check for imal amount payable to "Internal Revenue". Service

Address Change

Change of Address, to notify us of your new address. If you are expecting a refund, also notify the post office serving your old advocres. This will help forward your check to your new address. If you move after you file, always notify in writing the Internal Revenue Service Center, where you filed your last return, or the Chief, Tapapyer Service Division, in your local IRS distinct office. You can use Form 8822,

Corresponding With the IRS

Be sure to include your social security number on any correspondence with the IRS. If you do not include it, it may take us longer to reply.

Records Be Kept? How Long Should

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, until the statute of limitations mus out for heat return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the return was due or filed, or 2 years from the date the return was due or filed, or 2 years from the date the tax was vigous four received as part of your records of your field fax returns and any Forms W-2 or 1099 you received as part of your records. You should keep some records including those on your homel as long as they are needed to figure the basis of the onginal or replacement property. For more details get Pub. 552, Recordkeeping for individuals.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. If you have questions about your account, call or write your local IRS office. If you want a phinted copy of your account, it will be mailed to you free of charge.

Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file Form 1040X, Amended U.S. Individual income Tar Betum, to change the return you may not, after the dued agte of that return, you may not, after the due date of that return, you may not, after the due date of that return, amend it to file as married filing a separate return Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was said, whoreaver is later A return filed early is considered filed on the date it was due if your return is changed for any reason (for example, as a result of an audit by the IRS), it may affect your state income ! As return. Contact your state income ! agency for details

nterest

Death of Taxpayer

cluding extensions).

If a taxpayer died before filing a return for 1993, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a return d'The person who files the return should write "DECEASED," the taxpayer's name, and the date of death across the roturn.

If your spouse died in 1993 and you did not remary in 1993, you can file a joint return. You can also file a pinit return if your spouse died in 1994 before filing a 1993 return. A joint return should show your spouse's 1993 income before death and your income for all of 1993. Write "Filing as surviving spouse" in the area where you sign the return if someone less is the personal representative, he or she must also sign.

sentative should promptly notify all payers of income to the deceased taxpayer, including financial institutions, of his or her death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. The taxpayer's spouse or personal repre-

If you include this penalty with your payment, identify and enter the penalty amount in the bottom mazgin of Form 1040, page 2. Do not include the penalty in the Amount You Owe on line 64

Penalty for Late Payment of Tax

tax return to clarm the refund If you are a court-appointed representative. file the refurn and attach a copy of the certificate that shows your appointment. All other files requesting the deceased taxpaper's refund must lie the return and attach Form 1310. Cleiming a Refund for a Deceased Tax-payer, if you are a surviving spouse filing a joint return with the deceased, file only the For more details, call Tele-Tax (see page 30) and listen to topic 356 or get Pub. 556, Survivors, Executors, and Administrators

If you pay your taxes late, the penalty is usu-ally. Yo fl. % of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount, it applies to any unpaid tax on the return it also applies to any additronal tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

Recycling

If you include this penalty with your payment, identify and enter the penalty amount in the bottom margin of Form 1040, page 2. Do not include the penalty in the Amount You Owe on line 64

The tax forms and instructions you received are printed on recyclable page if you community has a recycling program, please recycle But remember to keep a copy of your return and any worksheets you used The IRS thes to use recycled paper for all of its forms and instructions.

Section 6.

Penalties and nterest

Note: You do not have to figure the amount of any interest or penalities you may owe Because figuring these emounts is complicated, we will do it for you if you are due a refund, we may reduce your retund by any penality you may owe Otherwise, we will send you a bill for the amount due.

If tine 64 is at least \$500 and it is more than 10% of the tax shown on line 53 of your return, you may owe this penalty Also. The penalty may be due it you underpad your 1933 serimated tax liability for any payment penod For more details, see the instructions for line 65 on page 29. Penalty We will charge you interest on taxes not paid by their due date, even if an extension of time to fue is granted. We will also charge you interest to nearlite smoothed failure to the negligence, fraud, substantial valuation overstatements, and substantial understatements of the regidence fraud, substantial understatements of the regidence fraud, substantial understatements of the regidence fraud, substantial understatements of the result on the penalty from the que date of the return (in-

Estimated Tax

Penalty for Frivolous Return

If you include interest with your payment, identify and enter the interest in the bottom margin of Form 1040, page 2. Do not include the interest in the Amount You Owe on time 64.

correct tax or shows a substantially incorrect tax or shows a substantially incorrect tax. because you take a fivolous position or desire to delay or interfere with the tax laws. This includes aftering or striking out the preported language above the space where you In addition to any other penalties, the law imposes a penalty of \$500 for filing a finolous return. A finolous return is one that does not contain information needed to figure the ngis (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, aftent it to your return. The penalty cannot usually be more than 25% of the tax due if your return is more than 60 days late. The minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

if you do not file your return by the due date

Penalty for Late

Penalties Other |

Orner penalties can be imposed for negit-gence, substantial understätement of tax, and fraud. Ceminal penalties may be imposed for wilfful failure to file, tax evasion, or maxing a false statement (ast Pub. 17, Your Fedreal Income Tax, for details on some of these penalties

	Mouse d						1,761					1.909.1 1.909.1				1961				2.066		
era Do	Married Sepa- ratiesy		1,654 1,669 1,669	1 694 1 691 1 899 1,706	1,714	1,744	1,789		1,804	1,849	1.864	1,909	1.924	1,939		9696	1984	2.014	2.036	2.066	2.096	
And you are	Marned friang pointly Your t		1,654 1,669 1,676	1,694	1,721	1,744	1,74		1,811	187	1.864	100	1,916	1,939		8.88.9	1,999	2.021	2022	2:066	2.086 Page 2.086	
	Single				1,714	1,744	1,774		1,611	1849	1.864	8 1 1 1 6 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	1.924	1.929		1969	1,984 1,989 1,989 1,989	2,024	8 5 5 8 8 5 5 8 8 6 8 8	2,066	2.096	
5.3	But iess inan				1,450 1,450 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800	1,660	11,860	00	12,080 12,100 12,150	12,250 12,360 12,360	12,450 12,500 12,560	12,650 12,730 12,730	12,800	12,980	3	00.00	13,200	13,450	13,660	1,1800	4,000	
If line 37 (taxable income)	A! '0a5î	11,000	00000	98,98	95000		96000	12,0	2,200 2,200 1,200 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000			12,800 12,860 12,700				000 CT.	1,200			0 000	3,980	
	Head of a house-	\vdash					75 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		25.88.8					88 96		528	2223			8 8 8 8	_	
1	ng ng pe: lely is—		204	234	27.1	309	339		369	399	421	5 4 5 6	474	489		528	42.22.82	579	85. 2 .08.	9.6. 2.6.	34	
	Married filling jointly se Your tax		2219	241	264	309 138	333		369	399	414	459	474	4.89		55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55 55.55	25.25.25.25.25.25.25.25.25.25.25.25.25.2	579	596 1596 1609	616	3.9	
	Single		1,204	1,234	1264	309	3334		369	1394	1421	459	1,466	1489		1519	32,53	1,584	158	9191	33	8
1	- 25		13000	8888	3333	90000	90000		96,190	2020	909	9,790	000	000	2	0,130	000000000000000000000000000000000000000	10,460	0 900	0 000	000	
if line 37 (taxable income) t	At Gast H	ğ					00000	000'6	9.000			9,900			깇	900.00 900.00 900.00 900.00 900.00					1.9	Salah.
223	Head of a house-						8.51 8.83 8.89 8.96		904			8 8 8					40000		136			
- Lu	Marred Hilmg of sopa-ratety hy						874 881 889 896		904			8 8 8 8								2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		9
And you	Marred High file pointly se Your tax		754 769 776	784 799 806	814 821 836	851 851 859 866	889 896					8 8 8 8			1					166 1.	28	nasar ni
And you	Single Hilli						874 889 896					9 9 9 9								1,166	1	PO OSI
	- 5 -		8888	1623 1623	30388	9258	989999	-	6,080 6,100 200 200 200			000,000			-					000	00	8
e 37 136 me) 13-	At But	힣					00000 00000 00000	6,000				0.000		1	힞					25 00 00 00 00 00 00 00 00 00 00 00 00 00	3	500
Table Married Married	Tan pontry sepa no pontry page 125,250 4,190 3,784 4,665 3	25,250 25,300 4,204 3,791 4,679 3,791 25,300 25,300 4,218 (3,799 4,693 3,799 25,350 25,400 4,232 3,806 4,707 3,806	And you are—	But Single Marred Marred Head stress hing time of a filing time of a filing time of the f	2.725 407 407 407 2.750 411 411 411	2,775 414 414 414 414 2,800 418 418 418 418 418 418 418 418 418	2,852 2,859 4,25 4,25 4,25 4,25 4,25 4,25 4,25 4,25	2,975 444 444 444 3,000 448 448 448	3,000 3,000 3,000 454 454 454 454 3,000 3,100 461 461 461 461	3,250 484 484 484 484 3,3250 481 481 481 491	3,450 499 499 499 3,450 506 506 506 507 521 521 521 521 521 521 521 521 521 521	3,550 529 529 529 3,000 536 536 536 536 536 536 536 536 536 536	558 558 566 566	3,860 3,860 574 574 574 574 574 574 574 574 574 589 589 589 589 589 589 589 589 589 589	4,000	4,000 4,090 604 604 604 604 4,060 4,100 611 611 611 611 4,100 4,150 619 619 619 619	4,250 649 649 649 649	4,450 656 658 656 4,450 664 664 664 4,500 671 671 671	4,500 679 679 679 4,600 686 686 686 4,600 694 694 694		739 739 746	Continued on rext page
o ei	2227	S, S		Head At of a house. hold			223 223 223 224 225 225 225 225 225 225 235 235 235 235		!			28284		309823	317		18 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8			3883		-
\$100,000 chedules	g a lo orm 10 0–25,3: ir marrie e amou	ount th	į	Married He filing of sepa- nately ho	1 65	208	219 223 227 231	238	246 249 253	58.8	278 279 283	29.23.28		302 306 309	317	324 328 332	25.5 25.5 25.5 25.5 25.5 25.5 25.5 25.5	358	369	387	396 396 399 403	
than Sate Sc	37 of F 37 of F \$25,30 lumn fo lumn fo	and filling tax am	And you are	Married Military Mili		208	219 223 227 231	238	246 249 253	58,89	276 276 279 283	287 294 294 298		302 306 309	317	324 328 332	347	35,6	369	384	395 396 403	
e is les	Brown s on line nd the the co	s is the	▼	a go. S		208	216 223 227 231	238	246 246 249 253	264	272 276 279 283	287 294 294 298		302 309 309	317	328	343	358	369	388	396 399 403	- 37
xable income is less than \$100,000 more, use the Tax Rate Schedules.	Example. Mr and Mrs. Brown are filing a joint return. Their taable income on line 37 of Form 1040 is \$25,300 First, they find the \$25,300 52,350 income line. Next, they find the column for married filing jointly and read down the column. The amount	shown where the income line and filing status column meet is \$3,799. This is the tax amount they column meet is \$3,799. This is the tax amount they	10 00 1	- n S	1,325	425	1,522 2,500 1,523 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520 1,520	1,600	0.007.1	27.7.1	0.89,1	1,925		2.025	2,125	22, 22, 23, 23, 23, 23, 23, 23, 23, 23,	2,325	2,232	2,475	2,525	2,625	
taxable or mon	fr and taxable First, Next, t	t is \$3.	H line 37 (taxable income) i	A) A) (A) (A) (A) (A) (A) (A) (A) (A) (A	1,300	375	25.5 25.5 25.5 25.5 25.5 25.5 25.5 25.5	1,530	0.050 1,025 1,075	1,725	1,675	1,900 1,925 1,950 1,975	2,000	2,000	2,100	2,175	2,275	2326	2,450	2,525	2,625 2,625 2,625 2,675	widow(er)
Use if your t if \$100,000	nple. No. Their n. Their 25.300 me line jointly	n whe	all	Head of a house:	00	. നഗത	13 21 24 28	36.2	39 43 51	% % % % % % % % % % % % % % % % % % %	77	248 %	885	107	122	888 5	144	S	35 85 85 85 85 85 85 85 85 85 85 85 85 85	171	186	a oualifying
82	Exar retur is \$3 filing	show	E Par	Marred filing Sepa- rately	tan is—	. നയ ന	13 24 28	35 2	39 43 51	78 28	77	28 8 8	885	701	122	138	2444	غ ا	156 158 163	167 171 174 178	188 193 193	ρ
⊃ <u>=</u> (And you are	Mamed filing pointly	Your ta	. 600	13	32 29	39 43 51	28 28	77	248 6	985	107	122	133	44 4	1 5	158 163 163	171	182 188 193	pe nsed
251						. noa	0 40	32 33	39 43 51	4.00 0.10	- mm	- 400 0	885	107	122	133	144	9	410 mm	b	2900	
				Single	0.1		22 27 28			୬୬ ଦେବ	77	98 89	0.015				:222	:	159	167 171 174 178	182 186 189 193	SIB
	Tax Table		H line 37 (taxeble income) is—	22.5	ហេស៊ី	282		3 22	275 300 325 325				675				950				1,225	10Si

Head Hitline 37	
Head H But Single Hamel H House H Ho	
Head At Head	
Company Comp	Y
(larable head hea	
4 17.5	
Vou site of the control of the contr	
And you way a way	
And 1 An	62 -
2888 8888 8888 8888 8888 8888 8888 888	'
1	
Note	
A 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Image: 1 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200 2	
1 1 1 1 1 1 1 1 1 1	
2 559.6	
A	
0 9999 9999 9999 9999 9999	
Time 31 Time 32 Time 33 Time 34 Time	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
And	. 19
S. mg-e 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	
000 17, 1000 17, 1000 18, 1000 1	
17,000 17,000 17,000 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17,100 17	
100 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	
1	5
And your employed and work and your employed and	
0000	2
Table 1	
	- No. 001
1993 1	

	1	1 4	1 .	mm+ ·	10.00.00	= 10.0	h =		1		W		h = /*=	m	1 - 1	0.61				.0.1.	1
		Head of a nouse		@ 	0000		തതത്ത			ஏ ஏ ஏ ஏ ஏ	ை எ எ எ	என்னன்		சென்னன்		9.9579 9.9579 9.9579 9.9579				1.75	
	Pon Pu	Mamed Hing sepa- rately rately		5555	5555	5555	EEEE	11.090		11,152 11,166 11,183 11,199	EFFE	EEEE	1.369	5555		11,482 11,493 11,509 11,524	== ==	== ==		E B	
	And	filing fointly Your L		00000	00 00 00 00	0000000	0000000	8 8.594 8.622 8.622 8.636		80 00 00 00	000000	000000		000000		6 930 6.944 8.958 8.986	തെ തത്	00 00	00000	6	
	-	Single		5555	10.350 10.364 10.378	5555	5555	10.518		5555		5555	10,742	5555		5555 55	55 55	95 55	11,050	=	
L	1.37 ble ne) is—	But less than	000		47,250 47,350 47,400				000	48,050 48,100 48,150 48,200	46.250 48.300 48.350	48.45 0.55 0.55 0.05 0.05 0.05 0.05 0.05 0	48,650 48,700 48,750	48,850 48,900 48,950 49,000	8	48,100 48,100 48,100 48,200 48,200	49,360 49,400 49,500	49,800 49,800 49,860 49,700	49,750 49,800 49,800 49,800	20,000	
1	If line 37 (taxable income)	At least	47	47,000 47,100 47,100	47,250 47,250 47,300 47,360	47.450 47.500 47.500	47,860 47,860 47,700 47,750	47,800 47,850 47,900 47,960	48	48,000 48,050 48,100 48,150	48,200 48,300 48,360	84.84 004.84 005.84 005.84	48,000 48,000 48,700	48,850 48,850 48,900 48,960	49,	0000 000 000 000 000 000 000 000 000 0	49,300 49,400 49,450	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	48,700 48,750 49,860 49,860	49.950	
		Head of a house-		8 479 8 493 8 507 8 521	8.549 8.549 8.563 8.577	8.591 8.605 8.619	8.647 8.661 8.675	8.703 8.717 8.731 8.745		8.759 8.773 8.767 8.801	8.815 8.829 8.843 8.657	8.8871 8.885 8.999 8.913	8.927 8.941 8.955 9.955	8.983 8.997 9.011		9:039	9.123 9.137 9.151 9.185	9.179	9.235 9.249 9.283 9.277	9.308	
	928.0	hiting sepa rately		9.943 9.943 9.957	9.985 9.999 10.013	0.069	0.129	10,160 10,176 10,191 10,207		10.222 10.238 10.253	10.284	0.346	0.424	0.470 0.486 0.501 0.517		10.532 10.548 10.563 10.579	10.625 10.641 10.656 10.672	0,703	10,749 10,780 10,796	0.827	
L	And you	Married filing pointly Your to				7.642 7.656 7.670							7.978 7.992 8.006					230 272 272	8.286 1 8.300 1 8.328 1 8.328 1		
		Single		9 454 9 468 9 482 9 496	9.510 9.524 9.538 9.552	9.586 9.594 9.594	9.622 9.636 9.850	9.678 9.692 9.706 9.720		9.734 9.748 9.762 9.776	9.790 9.604 9.818	9.846 9.860 9.874 9.888	9.930	9.958 9.972 9.986 9.986		10,014 10,042 10,056 10,056	0.126	0.154	0.224 0.238 0.252 0.252	0.280	2 2
	1	But less than	000	3444 000 001 000 000 000 000 000 000 000	2000	2000	00000	11114 00090 0000	00	45,080 45,190 45,150	8,280 8,360 8,460	5.460 0.660 0.000 0.000 0.000	46,660 48,700 43,750 43,800	9,860	8				24 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	_	
	ff line 37 (faxable income) ;	At	44,0	8888	8888		2000	00000	45,0				45.800 45.860 45.700 45.750		46,0	000 000 001 000 001 000 000 000 000 000				1 2	
		Head of a house-						883 877 891 906					129	-	H				25 4 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		
	Į į	arned February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February February Februa		.089 103 7 117 7	145 7 159 7 187 7	201 7 215 7 229 7 243 7	257 7 271 7 285 7	313 7 327 7 341 7 355 7		383 7 397 7 411 7	~ ~ 8 8	യതയയ	5551 8 579 8 8 8 8	00 40 00 00		6.691 6.691 7.05 8.883 8.89 8.89 8.89 8.89	0000000	യ ഗ്രേയ	തെ തെ	5 6	·
Continued	And you	Marned Ming fill jointly se Your tax		690 9 704 9 732 9		830 844 844 844	0.0.0.0.	928 928 9928 9928 9928		970 984 998 912 9	თთთთ	თთთთ	0000	7.194 9. 7.208 9. 7.222 9. 7.236 9.		25,25,25,25,25,25,25,25,25,25,25,25,25,2	்றை என்	ത്ത് ത്ത	்ன்ன் ஏன்ச	o 1	
	1	Single M		614 6 628 6 642 6 656 6	670 6 684 6 698 8 712 6	726 6 740 6 754 6	8 782 6 8,796 6 8,810 6 8,824 6	838 6 852 6 866 6 880 6		908 6 908 6 922 6 936 7		0000	062	118 132 146 160		2022 7	272 72 286 7 286 7	328 7 342 7 356 7	334 7 384 7 412 7 412 7	440 7	
Table		But less than	0	8888	8888	2338		41,650 41,900 42,000	0	42,106 42,100 42,150	42,250 42,300 42,350 42,400	2000 0000 0000		42,850 42,900 42,950 43,000					0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0	
1993 Tax	ff line 37 (taxable income) is		41,000					41,800 41 41,850 41 41,900 41	42,000					42,800 42,42,800 42,42,860 43,42,860 43,43,43,43,43,43,43,43,43,43,43,43,43,4	43,000					1.0	
Š	M (# M)	Past		इंदेइंद	इंदंइंदं	र्व देव देव	****	चंचेंचेंचे		5,5,5,5	4444	3333	4444	4444		25.25 25.25 25.25 25.26 25.26	33 33	33 33		5 F	<u> </u>
	1	Head of a house hold		799 813 827 841	6.855 6.869 6.883 6.897	5,911 6,925 6,939 6,953	6.967 6.981 6.995 7,009	023		.079 .093 .107	177	205	7.247 7.261 7.275 7.289	7,303		7,359 7,373 7,401 7,401 7,415	7,443	7.513	7,555 7,569 7,597 7,597	7,625	
L	are—	Married H fring o sepa h rately h		249 6 263 6 277 6 291 6	305	8.361 6 8.389 6	417	8.487 8.487 8.501 8.515	1				8.697 8.711 8.725 8.739			8.809 8.823 8.837 8.851 8.851				1 9	
L	nok pu	Married M filing jointly Se Your tax				5.962 5.976 5.990 6.004				5.130 5.144 5.158 5.172	6.186 6.200 6.214 6.228	6.242 6.256 6.270 6.284	5.298 5.312 5.326 5.340	6.354 6.368 6.382 6.396		424 424 452 452 466		5550 578 592		929	
L	4	Single Iti				7,900				8.054 8.068 8.082 8.096	110 124 138 152	166 194 208	8.222 8.236 8.250 8.264	292 306 320		8.334 8.348 8.362 8.376 8.390	8.418 8.432 8.446 8.460	8,474 8,488 8,502 8,516	8.530 8.538 8.558 8.572 8.586	8.600	
L	7	But S less than	9	2000	90009	95000	7000	9888	8	200000	90000	9,500 9,500 9,500 9,500	9,700	9,850	00	46,056 46,100 46,200 46,250	0,400	00000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000,11	
	If line 37 (taxable income)		38,000	8888	2322	86 88 88 88 88 88	8888	00000	39,000	99999	8888	5555	860 860 860 860 860 860 860 860 860 860	00000	40,0	0,000 0,000 0,000 0,100 0,100 0,200	98 99	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8	
ı	225	Head At least house hold			-	285 38 289 38		6.183 38 6.197 38 6.211 38 6.225 38		239 253 267 281	295 303 337	351 365 379 393	407 421 435 435 39,		\vdash	2523 2523 261 261	553 258	573	729	785	
	are	Married Hi Liling of sepa- rately ho				523 535 563 563 6.0 6.0				7,689 6, 7,703 6, 7,717 6,	9999	999	857 6 871 6. 885 6 899 6	999		7.969 6.8 7.983 6.8 7.997 6.8 8.011 6.8					
L	you	Married Married thin thing set pointly set vati		~~~~	r	~~~	~~~	374 7 381 7 389 7			r	~~~	494 7. 501 7. 509 7. 516 7.	~~~~		5584 5584 512 512	554 568 582 696	724 738 752	786 780 794 808	836	
	And	Single Ma		N 50 50 50	SOS	N N N N	20000	7.158 5. 7.172 5. 7.186 5. 7.200 5.		n n n in	50 50 50	N CO CO CO	7,382 5 7,396 5,7410 5,7424 5,5	20 20 20		536 536 536 536 536 536 536 536 536 536	592 606 620	634 648 662 676	704	760	± 3
							-	9500						20000		1900 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	055 050 050 050 077 77	98 98	088 888 888 888 888 888 888 888	8	
	If line 37 (taxable income) is	Bul ess than	35,000	8888	2222	8888	8888	8888 8888 8888	36,000	8888	8888	8888	28.88 8.88 8.88	3886	37,000	1,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,000 37,	99 99	46 66	366 666	in 1	6
	(ta)	east east		*****	8888	8888	8888	8888		8888	8888	8888	8888	8888		679 37. 693 37. 707 37. 721 37.	33 33	33 33	566 666	99	500
		ed Head of a house			N N N N	2 40 40 40 41	1 10 10 10 10	5.343 5.357 5.357 5.371 5.371		เกเกเกเก	40 40 40 40	NU CO CO CO	n rown ro			wwww w	വവ വവ	NO NO NO	3339 5.88	56	Sa Aurent o
0	you are	filling sepa rately		0000	9999	9 9999	0000			9999	9999	9997		7,073 7,087 9,7,101 96,7,115		KKKK K1		~~ ~~	209 7.35 216 7.35 224 7.35 231 7.36		n nesen
0.00	And	thing pontly Your		4444	2224	4444	4444	18 4 924 32 4 931 16 4 939 50 4 946		4444	च च च प	i wininini	www.			က်က်က်က် ကိ	inin inin	wish shis	850 5.20 864 5.21 864 5.21	210	980
Toble		an Dic Si		9999	0000	0000	0000	6.332 0 6.332 0 6.346 0 6.346		9999	9999	9999	9999	6.598 6.612 6.626 6.626		99999	966 66	99 99	999	9	E PROPERTY OF THE PROPERTY OF
	دا اه	But iess inan	000,					32.950	3,000	8888	8888	3 8888	3 3 3 3 5	33.900	000,	34,250	रहर हर	88.88	रहर हहर	88	0000
	If line 37 (taxable income)	At	32	32,000 32,050 32,100 32,150	32,260	32,400	32.800	32,800 32,800 32,900 32,900	33	8.88 80.88 80.88 81.88	33,20	25 25 25 25 25 25 25 25 25 25 25 25 25 2	25.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00	33,800 33,650 33,950	क्ष	34,000 34,000 34,100 34,150	198 98 198 98	34,56	24.4 25.4 26.6 26.6 26.6 26.6 26.6 26.6 26.6 26	26.95	SE
1000	리트플로	A S																			

			_						_						_							
	- Bro-	Marned Head Filing of a sepa- house-rately hold tax is-		422 14, 438 14, 453 14, 469 14	484 14 500 14 531 14 531 14	546 14 562 14 577 14 593 14	16,608 14.527 16,624 14.541 16,639 14.555 16,655 14,569	670 14 686 14 701 14 717 14		792 748 779 779	825 14 4 1 14	4 4 4 4	934 14 949 14 965 14	980 14 996 14 011 14 027 14		17,042 14,919 17,058 14,933 17,073 14,947 17,089 14,961 17,104 14,975	455	2555	2555	2525	ed on next page	
	And you	Single Married filling pointly Your th		680 13 695 13 711 13	742 13 757 13 773 13 786 13	804 13 819 13 835 13	15,866 13,578 15,881 13,592 15,897 13,606 15,912 13,620	928 13 943 13 959 13		15,990 13,690 16,005 13,704 16,021 13,718 16,036 13,732	5555	UUUU	5555	E E E E		16,315 13,984 16,315 13,984 16,331 13,998 16,346 14,012 16,362 14,026	377 14,040 393 14,054 408 14,068	424 14,082 439 14,096 455 74,110 470 14,124	14,138 14,152 14,166 14,180	548 14,194 563 14,208 579 14,222 594 14,236	Continued	
	If line 37 (taxable income) is—	At Gut less tess than	65,000	66,000 66,050 66,050 65,100 66,100 66,150 66,150 65,200			6,600 66,650 6,650 66,700 6,700 66,750 6,750 66,800		99,000	96,000 96,050 96,060 96,100 96,100 96,150 96,150 96,200	360 86,360 360 86,360 360 86,460	400 86.460 460 86.500 500 86.500 360 86.560	600 66,650 660 66,700 700 66,750 750 66,800	850 66,860 850 66,900 900 66,650 850 67,000	67,000	67,000 67,050 67,050 67,100 67,100 67,150 67,150 67,200	288	5 3 2 3		8888		
	914	Married Head A Milling of a sepa- house- rately hold		13,519 13,547 13,547	554 13.575 570 13.589 585 13.600 601 13.617	618 13.631 832 13.645 647 13.659 663 13.673	878 13,687 694 13,701 709 13,715 725 13,729	740 13,743 756 13,757 771 13,771 787 13,765		802 13.799 618 13.813 833 13.827 849 13.841	880 13.889 895 13.883 911 13.897	926 13,911 942 13,925 957 13,939 973 13,953	988 13,967 004 13,981 019 13,995 035 14,009	050 14.023 066 14.037 081 14.051 097 14.065		16,112 14,079 16,128 14,093 16,143 14,107 16,159 14,121	14.149	14,219	14.247 14.261 14.275	14,303 14,317 14,331 14,345		
	And you	ngie Mame filing pointly Your		750 765 781 796	812 827 843 858	.874 12.682 .889 12.696 .905 12.710 .920 12.724	936 12.738 951 12.752 967 12.766 982 12.780	998 12,794 013 12,808 029 12,822 044 12,638		15,060 12.850 15,15,050 12,864 15,15,091 12,878 15,15,106 12,892 15,15,15,15,15,15,15,15,15,15,15,15,15,1	12.920 12.934 12.948	184 12,962 15,199 12,976 15,215 12,990 15,230 13,004 15,	13.018	308 13.074 16 323 13.088 16 339 13.102 16 354 13.116 16		370 13,130 385 13,144 401 13,158 416 13,172 432 13,186	447 13.200 463 13.214 478 13.226	494 13.242 509 13.256 525 13.270 540 13.284	556 13.298 571 13.312 587 13.326 602 13.340	618 13,354 633 13,366 649 13,382 664 13,396		‡ 8
	If line 37 (taxable income) is—	6ut Si less than	62,000	8888		23,530 2,530 2,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,530 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500	62,800 62,660 14 82,850 62,700 14 62,700 62,750 14 62,750 62,900 14		63,000	300 300 300 300 300 300 300 300 300 300	62,300 63,360 63,400	2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,	2,050 0,700 0,750 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0 0,000 0 0 0 0	63,850 63,850 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15,63,800 15	64,000	000 000 000 000 000 000 000 000 000 00			64,650 64,730 64,750	22.23 20.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05	ow(er).	
	F56	ed Head At of a least house-		12.679 62, 12.693 62, 12.707 62, 12.707 62,	12.735 12.749 12.763	12,791 12,805 12,819	12.847 12.861 12.875	12.903 12.917 12.931 12.945		12.959	13,029	13,071 13,085 13,099	13,127	13,183 13,197 13,211		13.239	13,309 13,323 13,337	13,351 13,365 13,379 13,379	13,407 13,421 13,435 13,449	13.463 64 13.477 64 13.491 64	dualifying widow(
Continued	And you ere	Married Marrie filing filing sepa- Jointly sepa- Tately Your tax 15-		11,730 14 11,744 14 11,758 14	11,786 14 11,800 14 11,814 14 11,828 14	11,842 14 11,856 14 11,870 14	11,898 11,912 11,926	11.954 14 11.968 14 11.982 14 11.996 14		12.010 12.024 12.038 12.052	12:080 14 12:094 14 12:108 14	12,122 14 12,136 15 12,150 15 12,164 15	12,176 15 12,192 15 12,206 15 12,220 15	12.234 15 12.248 15 12.262 15 12.276 15		12.390 12.304 12.332 12.332	12,360 15 12,374 15 12,388 15	12.402 15 12.416 15 12.430 15 12.444 15	12,458 15 12,472 15 12,486 15 12,500 15	12.514 15 12.528 15 12.542 15 12.556 15	be used by a	
Tax Table—C	Ž. 0.0	But Single than	000	8888 5555	30000 50000 55555	5000	59,650 14,006 59,750 14,021 59,750 14,037 59,800 14,052	4444	000	60,050 14,130 60,100 14,145 60,150 14,161 60,200 14,176	4 4 4	4 4 4 4	4444	4444	000	61,050 14,440 61,100 14,455 61,150 14,486 61,200 14,486	444	4444	4444	4444	column must also	
1993 T	If line 37 (taxable income)	A, east	29,	59,000 58,050 59,100 59,100	59,200 59,250 59,300 89,300	68 68 68 68 68 68 68 68 68 68 68 68 68 6	59,800 89,800 89,700 89,700	58.600 59.600 59.900 59.900	9	60.000 60.050 60.100 60.150	80,300	09 09 09 09 09 09 09 09 09 09 09 09 09 0	60.600 60.600 60.700 60.750	60,800 60,650 60,900 60,950	61,	000,19 000,19 001,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 005,19 00	61,250 61,350 0.350	19 19 19 19 19 19 19 19 19 19 19 19 19 1	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	61,950 61,950 61,950	This co	
	- B78	filing of a sepa- house-rately hold						13,880 12,063 13,896 12,077 13,911 12,091 13,927 12,105		13,942 12,119 13,958 12,133 13,973 12,147 13,989 12,181						2892268	330 345 12 361 12	5555	438 12 454 12 469 12 485 12	5516 12	d on next page	
	And you	Single Married Ming III	-	10 890 10.904 10.918 10.932	10.946 10.960 10.974 10.988	0.011	11.058			13,200 11,170 11,170 11,184 11,184 11,198 11,198 11,198 11,198 11,246 11,212 11,198	11.254	11.282	11,352	11,394 11,408 11,422 11,436		13,510 11,450 1 13,525 11,464 1 13,541 11,478 1 13,556 11,492 1	EEE	5562	11,618	11.674 11.688 11.702 11.716	Continued	
	If line 37 (taxable income) is—	Gut less than	26,000	26,086 26,100 26,150 26,200	\$6,250 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6,300 \$6	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	86.700 86.700 86.700 800	800 56,650 13 850 56,900 13 800 56,650 13 860 57,000 13	57,000	57,060 57,100 57,100 57,200	25,55	57,450 57,500 57,560 57,600	57,680 57,780 57,780	57,860 57,900 57,950 56,000	58,000	88.88.88 80.48.88 80.45.98 80.45.98 80.45.98	8, 8, 8, 0, 5, 8, 0, 0, 6, 0, 0, 6, 0, 0, 6, 0, 0, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	3,3,3,3 3,0,3,5 3,0,3,5	84.84.82 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80 80 80 80 80 80 80 80 80 80 80 80 8	88.88.88 80.000,000,000,000,000,000,000,000,000,0		
	ta (ta	Head At house.	4,	8888	11.055 11.069 11.083 56.3 11.097	11,111 11,125 11,139 11,139 11,153	11.167 11.181 11.195 15.09 15.09	11,223 11,237 11,251 11,265 56	-	11,279 57,000 11,293 57,000 11,307 57,100 11,321 57,150	37.	11,391	11.447	11,503 11,517 11,5217 11,545		=======================================	11,629	11.685	11,741	11,783		
	And you ere-	hing feing pointly sepa-		10.050 10.064 10.078 10.092	5555	10,162 12 12 10,190 12 12 10,204 12	5555	10,274 12 10,288 12 10,302 12 10,316 12		5555	10,428 13 10,428 13 10,428 13	10,442 13 10,456 13 10,470 13 10,484 13	10,498 13 10,512 13 10,526 13	10,554 13 10,568 13 10,582 13 10,596 13		10.610 10.624 10.638 10.652	10,680 10,694 13,10,708	10,722 10,736 13,007 10,750	10,778 13 10,792 13 10,606 13	10.848 13 10.848 13 10.862 13 10.876 13		43 - 65
	37 Ye Ne) 15—	Gut less than	000	11.22	53,250 12,030 53,300 12,044 53,350 12,058 53,400 12,072	5555	2222	53,850 12,208 53,900 12,223 53,850 12,239 54,000 12,254	000	54,050 12,270 54,100 12,285 54,150 12,301 54,200 12,316	2222		5555	5555	000	56,050 12.580 56,100 12.595 56,150 12.611 56,200 12.626	1555	5555	5555		er)	, 9
	If line 37 (taxeble Income) :	Head Ai of a least house-	53,	159 173 187 201 201 201	215 229 243 257	285 285 313 313 313 313	355 227	383 53,60 0 397 53,60 0 411 53,60 0	22	1439 54,000 1453 54,000 1467 54,100 1481 54,150	25255 25255 2727	575 579 583 583	7.7.3.3 2.2.3.3.3 2.2.3.3.3	200 100 100 100 100 100 100 100 100 100	55,	5,719 56,000 7,733 55,060 7,747 56,100 7,781 56,150	888 7888 8888	2888 8888	882.888 88888	266 98 275 98 38 38 38	fying widow(
inued	And you are—	Marred Marred Hung pointly sepa-		210 11772 224 11788 238 11803 252 11819	266 11.834 280 11.850 294 11.865 308 11.881	336 11.912 336 11.912 350 11.927	378 11.958 392 11.974 406 11.989	434 12.020 10, 448 12.036 10, 462 12.051 10, 476 12.067 10		490 12.082 10.504 12.098 10.516 12.113 10.516 12.129 10.516	546 12.144 560 12.160 574 12.175 588 12.191	602 12.206 616 12.222 630 12.237 644 12.253	658 12.268 672 12.284 686 12.299	714 12,330 728 12,346 742 12,346 756 12,377		9,770 12,392 10,9,784 12,408 10,9,798 12,423 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 10,9,812 12,439 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,9,812 12,	12.465	12.532	12.578	994 12 640 10 008 12 656 10 022 12 671 10 036 12 687 10	used by a qual	
Table—Continu	A	a Bus		11 134 9	11,204 9	11.246 9 11.274 9 11.274 9	11,330 9	11.358 9 11.372 9 11.386 9		11,414 11,428 11,428 11,456 9	11,470 9 11,484 9 11,486 9	11,526 9	11,582 9	11,638 9 11,652 9 11,666 9 11,680 9		11,694	11.764	11.826	11.862	11.932	must also be	
Tax T	If line 37 (taxable income) is—	But than than	8	3333	3333	8888	8888	50,800 50,850 50,860 50,900 50,900 50,950 50,860 51,000	8	51,000 51,060 51,060 51,100 51,100 51,150 51,150 51,200	2222 4444	2000	51.75	51.95 52.05 52.05	8				52,660 52,660 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52,765 52	52.850 52.850 52.850 53.000	column	

	-		_																	
	you are—	ed Marred Head hing of a sepa house rately noig		22 653 19 22 671 19 22 689 19 22 707 19	22 725 19 22 743 19 22 761 19 22 761 19	22 797 19 22 815 19 22 833 19 22 851 19	22.887 19 22.905 19 22.905 19	22 941 19 846 3 22.959 19.861 2 22 977 19 877 5 22.995 19.892		23.03-8 19 23.03-19 23.049 19 23.067 29	23.085 19 23.103 19 23.121 20	23.157 20 23.175 20 23.193 20	23.247 20 23.247 20 23.265 20 23.265 20	23.301 23.319 23.337 23.355		23 23 23 23 23 23 23 23 23 23 23 23 23 2	23.553 20 23.571 20 23.607 20 23.625 20 23.643 20	23,679 20 23,679 20 23,697 20 23,715 20	nued on next page	
	And	Single Maring fring points		21.260 18 21.275 18 21.291 18 21.306 18	21,322 21,332 21,353 21,358	21 384 18 21 399 18 21 415 18 21 430 18	21 446 18 21 461 18 21 477 18 21 477 18	21.523 21.523 21.539 21.534		21.570 18 27.585 18 27.601 18 21.616 18	21.632 21.647 21.663 21.663	21.694 18 21.709 18 21.725 18	21.756 21.771 21.787 21.802	21.818 18 21.833 18 21.849 18 21.864 18		\$6 21 880 19 010 000 21 895 19 024 000 000 21 895 19 024 000 000 000 000 000 000 000 000 000	22.050 19 22.056 19 22.066 19 22.097 19 22.097 19 22.097 19	22.128 22.143 22.143 22.174 22.174	Conti	
	(taxable income) is	Ar But least less fran	83,000	83,000 63,050 63,100 63,150	83.250 83.250 83.300	83.450 83.450 83.550	63,650 63,700 750	63,800 63,850 83,850 63,900 83,900 63,950 63,950 84,000	84,000	98 98 98 98 98 98 98 98 98 98 98 98 98 9	250 250 250 250 250 250 250 250 250 250	98 8 8 6 4 4 8 8 6 6 6 6 8	84,800 84,850 64,850 84,700 84,700 84,750 84,750 64,800	98,99,99	85,000	85,000 85,050 85,060 88,150 85,150 88,150 85,250 88,250 85,250 88,250 85,300 88,350 85,300 88,300 85,400 88,400 85,400 88,400	88,550 88,550 88,550 88,700 88,750	65,650 65,650 65,950 65,950		
	f you are—	ed Married Head tring of a sepa- nouse rately hold		21.573 18 21.591 18 21.609 18 21.627 18	21.645 18 21.663 18 21.681 18 21.699 18	21.717 18 21.735 18 21.753 18 21.753 18	21,789 18 21,807 18 21,825 18 21,843 18	21.861 21.879 21.897 21.915		21.933 18 21.951 18 21.969 19 21.987 19	22.005 19 22.023 19 22.041 19 22.059 19	22.035 19. 22.095 19. 22.113 19.	2 22.149 19.164 2 22.167 19.179 6 22.185 19.195 0 22.203 19.210	22.221 19. 22.239 19. 22.257 19. 22.275 19.		22.293 22.331 22.347 22.365 22.365 22.401 22.437 22.437	2222	22.581 22.599 22.617 22.635		
	And	Single Marrier fling to the pointly Your		20.330 17 20.345 17 20.361 17 20.376 17	20.392 17 20.407 17 20.423 17 20.438 17	20,454 17 20,469 17 20,485 17 20,500 17	20.516 17 20.531 17 20.547 17 20.562 17	650 20.578 17.834 900 20.593 17.848 950 20.609 17.862 000 20.624 17.876		20.640 17 20.655 17 20.671 17 20.686 17	20,702 17 20,717 17 20,733 17 20,748 17	20.764 18 20.779 18 20.795 18	.650 20.826 18.058 .700 20.841 18.072 .750 20.857 18.086 .800 20.872 18.100	20.888 18 20.903 18 20.919 18 20.934 18		20.550 18.170 20.2655 18.184 20.296 18.128 20.296 18.212 20.207 18.226 20.21047 18.285 20.21048 18.286 21.058 18.286 21.059 18.286	21,120 18 21,120 18 21,136 18 21,151 18 21,167 18 21,167 18	21.213 18 21.229 18 21.229 18 21.244 18		- 46 -
	If line 37 (taxable income) is-	d At But	80,000	60,000 60,050 60,150 60,150 80,150	80,200 80,250 80,300 80,300 80,300 80,300	90,450 90,500 90,500 90,500 90,500	80,600 80,650 80,700 80,750	60,850 60,900 60,950 60,950 60,950	81,000	81,000 81 81,050 81 81,100 81	81,200 81 81,250 81 81,300 81	81,450 81,500 81,500 81,500 81,500	81.800 81 81.850 81 81.700 81	81,800 81 81,650 81 81,950 82	82,000	82.000 82.050 82.150 82.150 82.150 82.150 82.150 82.250 82.250 82.250 82.250 82.350 82.350 82.350 82.350 82.350 82.350 82.350 82.350 82.350 82.350 82.350 82.350 82.350	82,550 82,550 82,600 82,600 82,750	82,850 82,950 82,950	ig widow(er).	
Continued	And you ere—	ngle Married Meding of a jointly sepa house rately house Your Lax 1s—		16.770 20 16.784 20 16.798 20 16.812 20	16.826 20.565 17 16.840 20.583 17 16.854 20.601 17 16.868 20.619 17	16.882 20.637 17 16.896 20.655 17 16.910 20.673 17 16.924 20.691 17	16.938 20.709 17 16.952 20.727 17 16.966 20.745 17 16.980 20.768 17	994 20,781 008 20,799 022 20,817 036 20,835		77 050 20 853 18 17 064 20.871 18 17.078 20.889 18 17.092 20.907 18	17,106 20,925 18 17,120 20,943 18 17,134 20,961 18 17,148 20,979 18	77.162 20.997 18 17.176 21,015 18 17.190 21,033 18	96 17 218 21.069 18.234 71 17 232 21.087 18.249 71 17.246 21.103 18.265 72 17.260 21.123 18.265	17,274 21,141 18 17,288 21,159 18 17,302 21,177 18 17,316 21,195 18		17,330 17,344 17,344 17,386 17,386 17,400 17,428 17,428	17,470 21,393 18,17,484 21,411 18,17,498 21,429 18,17,512 21,447 18,17,526 21,465 18,17,540 21,483 18,	17 554 21,501 18 17,568 21 519 18 17 582 21 537 18 17,596 21,555 18	also be used by a qualifying	
993 Tax Table—		But less inan	77,000	77,050 19 77,150 19 77,150 19 77,200 19	77,250 19 77,360 19 77,350 19	77,450 19 77,550 19 77,550 19	77,650 19 10,777 19 19 19 19 19 19 19 19 19 19 19 19 19	77,800 77,850 196 77,850 77,900 196 77,900 77,950 196 77,950 78,000 196	78,000	78.050 78.100 78.150	78,250 78,300 78,350 78,350	78,450 78,500 78,500	78,800 78,850 19,896 78,800 78,750 19,911 78,700 78,750 19,927 78,750 78,800 19,942	78,850 78,900 78,950 79,000	000'62	79,000 78,000 20,000 78,000 78,000 20,000 78,100 20,000 78,100 20,000 78,200 78,200 78,200 78,300 78,300 78,300 78,400 20,128 78,400 78,400 20,128 78,400 78,400 20,128 78,400 78,400 20,128 78,400 78,400 20,128	79,550 20 79,650 20 79,700 20 76,750 20 76,750 20 76,750 20	78,850 20 78,950 20 78,950 20 60,000 20	column must	
19	= = = =	At ieast		2222	2222		2222	5555		2 8 7 8 8 7 8 8 7 8 8 7 8 9 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8	78 78 78 78 78 78 78 78 78 78 78 78 78 7	7887788788788788788788788	788	78 78 78 78		2000 CC	96 62 68	78 78 82 82 82 82 82 82 82 82 82 82 82 82 82	. This	
	you are—	ed Married Head Ising of a y sepa- house rately hold		19.413 16 19.431 16 19.449 16 19.467 16	19,485 16 19,503 16 19,521 16 19,539 16	19.557 19.575 19.593 19.611	19 629 17 19 647 17 19 665 17 19,683 17	8 19,719 17,117 2 19,737 17,117 6 19,755 17,145		19,773 19,791 19,809 19,827	19,845 19,863 19,881 19,899	19.917 19.935 19.953	2222	20.061 20.079 20.097 20,115		490 20.133 17.439 564 20.151 17.453 518 20.169 17.465 536 20.187 17.481 546 20.223 17.509 574 20.223 17.509 574 20.224 17.533 586 20.225 17.537 686 20.227 17.557 616 20.237 17.557	20,331 20,349 20,367 20,385 20,403	20,421 8 20,439 2 20,475 6 20,475	tinued on next page	
	And	Single Married tiling joinily Your		470 15 485 15 501 15 516 15	18.532 15. 18.547 16. 18.563 16 18.578 16.	18.594 18.625 18.625	18.656 16, 18.671 16 18.687 16, 18.702 16,	950 18.718 16.15 950 18.749 16.18 900 18.749 16.19 900 18.764 16.19		18,780 16, 18,795 16, 18,811 16, 18,826 16,	18,842 16 18,857 16 18,873 16 18,988 16	18,904 18,919 18,935 18,950	18.966 16 18.981 16 18.997 16 19.012 16	19.028 16 19.043 16 19.059 16 19.074 16		090 16 105 16 136 16 136 16 152 16 167 16 198 16 2229 16	19.256 16. 19.276 16. 19.291 16. 19.307 16.	19,338 16, 19,353 16, 19,369 16, 19,384 16,	Con	
	If line 37 (taxable income) is-	least least	74,000	74,000 74 74,090 74 74,100 74 74,150 74	74,200 74 74,250 74 74,300 74 74,350 74	74,400 74 74,450 74 74,500 74 74,550 74	74,600 74 74,650 74 74,700 74 74,750 74	74,850 74 74,850 74 74,900 74	75,000	75,000 75,050 75,100 75,150	75,200 75,250 75,300 75,350	75,400 75,450 75,500 75,560	2222	75,800 75,850 75,900 75,950	76,000	76,000 76,050 76,150 76,150 76,200 76,300 76,300 76,300 76,300 76,300 76,300 76,300 76,300 76,300 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76,400 76	76,550 76,650 76,650 76,700 76,700	76,800 76,900 76,900 76,900 77		
	And you are—	fing thing sepa. house house Your tax is—		15 090 18,333 15 104 18,351 15,118 18,369 15,132 18,387	15,146 18,405 16 15,160 18,423 16 15,174 18,441 16 15,188 18 459 16	18,477 16 18,495 16 18,513 16 18,531 16	18,549 16 18,567 16 18,585 16 18,603 16	788 15,314 18,621 16,263 803 15,328 18,639 16,277 819 15,342 18,657 16,291 834 15,356 18,675 16,305		15.370 18 15.384 18 15.398 18 15,412 18	15,426 18,765 15,440 18,783 15,454 18,801 15,468 18,819	15,482 18,637 15,496 18,855 15,510 18,873 15,524 18,891	15,538 18,909 15,552 18,927 15,566 18,945 15,580 18,963	15,594 18,981 16,15,608 18,999 16,15,622 19,017 16,15,636 19,035 16		197 5.5670 19.053 16.599 197 5.5678 19.009 16.651 222 15.706 19.125 16.652 227 15.706 19.125 16.653 228 15.704 19.161 16.689 228 15.734 19.161 16.689 228 15.734 19.161 16.689 228 15.734 19.151 16.689 228 15.734 19.151 16.689	15.816 19.257 16.15.816 19.287 16.15.816 19.287 16.15.846 19.305 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.323 16.15.860 19.15.860 19.323 16.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.15.860 19.1	15.874 19.341 16 15.888 19.359 16 15.902 19.377 16 15.916 19.395 16		45 -
	If line 37 (taxable income) is—	least 'ess Single Ihan	71,000	000 71,050 17 050 71,100 17 100 71,150 17 150 71,200	250 71,250 17 250 71,300 17 300 71,350 17 350 71,400 17	2777	500 71,850 17 565 71,700 17 77 07,750 77 77 50 71,800 77	850 71,650 17 850 71,900 17 950 72,000 17	72,000	72,000 72,050 17.8 72,050 72,100 17.8 72,100 72,150 17.8 72,150 72,200 17.8	200 72,250 250 72,300 300 72,350 350 72,400	400 72,450 450 72,500 500 72,550 550 72,600	800 72 650 72 700 72 750 75	900 72,650 850 72,900 900 72,950 850 73,000	73,000	255 255 255 255 255 255 255 255 255 255	550 73,800 18. (550 73,800 18. (550 73,700 18. (750 73,750 18.	73,850 18 73,900 18 73,950 18 74,000 18	widow(er)	•
pa	1	Married Head filling of a sepa house rately hold		17,352 15,199 17,368 15,213 17,383 15,227 17,399 15,241	17,414 15,255 17,430 15,269 17,445 15,283 17,461 15,297	17 476 15,311 17,492 15,325 17,507 15,339 17,523 15,353	17,538 15,367 17,554 15,381 17,569 15,395 17,585 16,409	17,600 15,423 17,616 15,437 17,631 15,451 17,647 15,465		17,662 15,479 17,678 15,493 17,693 15,507 17,709 15,521	17,724 15,535 17,740 15,549 17,755 15,563 17,771 15,577	17,786 15,591 17,802 15,605 17,817 15,619 17,833 15,633	17.848 15.647 17.864 15.861 17.879 15.675 17.895 15,689	17.910 15.703 17.926 15.717 17.941 15.731 17.957 15.745		17,973 15,759 17,991 15,773 18,009 15,787 18,009 15,787 18,005 15,805 18,081 15,843 18,175 15,875 18,135 15,885	18,171 15,913 18,171 15,913 18,207 15,941 18,225 15,955 18,243 15,969	18.261 15.983 18.279 15.997 18.297 16.011 18.315 16.025	by a qualifying	
ble—Continued	And	Single Married filing pontly		16.610 14. 16.625 14. 16.6541 14.	16.672 14, 16.687 14, 16,703 14	5000	555	16.858 14 16.873 14 16.889 14 16.904 14		16.920 14 16.935 14 16.951 14 16,966 14	16.982 14 16.997 14 17,013 14	17.044 17.059 17.075	17,106 14 17,121 14 17,137 14 17,152 14	17,166 14 17,183 14 17,199 14 17,214 14		17,230 14,810 17,245 14,824 0 17,245 14,824 0 17,292 14,866 0 17,307 14,896 0 17,307 14,896 0 17,328 14,908 0 17,354 14,926 0 17,354 14,926	17,400 14 17,400 14 17,431 14 17,447 15 17,462 15	17,478 15 17,493 15 17,509 15 17,524 15	must also be used	
1993 Tax Tabl	37 (9)	At But least less than	000'89	9000 1000 8888	250 68 350 68 350 68	86 96 98 98 98 98 98 98 98 98 98 98 98 98 98	200 88 700 88 750 88	2222	000'69	68,000 69,050 68,050 69,100 69,100 69,150 68,150 69,200	9,250 69,250 9,250 69,300 9,300 69,350 9,350 88,400	8888	860 68 700 68 88 68	00000	70,000	70,000 70,050 70,050 70,100 70,100 70,150 70,200 70,200 70,250 70,300 70,300 70,400 70,400 70,400 70,450 70,400	56 5565	0000	. This column r	

And you are—	Single Marred Marred Head filing of a formity Sepa. Pouse-pointly Takey hold Your tax is—		25.910 22.816 28.053 24.25.92 28.071 24.25.941 22.947 28.089 24.25.947 28.089 24.25.972 25.978 28.125 24.92 26.903 28.099 28.143 24.25.903 28.099 28.143 24.25.098 28.179 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 23.009 28.151 24.25.018 24.25.018 23.009 28.151 24.25.018 24.25.018 23.009 28.151 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 23.009 28.150 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 23.009 28.150 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 23.009 28.150 24.25.018 24.25.018 24.25.018 24.25.018 24.25.018 23.009 28.150 24.25.019 24.25.019 24.25.019 24.25.019 24.25.018 23.009 28.150 24.25.019 24.25.019 24.25.019 24.25.019 24.25.018 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24.25.019 24	26,034 23,040 26,049 23,056 28,065 23,071 26,080 23,087 26,096 23,102 26,111 23,118	26,142,23,149,28,323,24 26,156,23,164,28,341,24, 26,173,23,180,28,359,24, 26,204,23,211,28,395,24,		26.220 23.226 28 28.235 23.242 28 28.235 23.242 28 26.266 23.273 28 26.282 23.288 28 26.313 23.314 28 26.313 23.314 28	26.344 23.350 28.557 24 26.359 23.366 28.575 24 26.375 23.381 28.593 24 28.390 23.397 28.590 28.590 29.412 24.596 406 29.412 24.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.412 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 29.596 406 200 29.	28,427, 23,428, 28,627, 28, 427, 23,443, 28, 644, 28, 447, 23,449, 28, 648, 24, 448, 28, 448, 23, 449, 28, 448, 32, 447, 28, 28, 489, 23, 449, 28, 74, 75, 74, 75, 74, 75, 74, 75, 74, 75, 74, 75, 75, 77, 78, 75, 78, 78, 78, 78, 78, 78, 78, 78, 78, 78		\$100,000 or over — use Tax Rate Schedules		.48 .
If line 37 (taxable income) is—	At But least less than	98,000	88,000 98,050 96,100 98,150 96,150 96,200 98,150 96,200 98,200 96,250 96,350 96,350			000'66	99,000 99,050 99,000 99,000 99,100 99,100 99,100 99,100 99,100 99,100 99,200 99,200 99,200 99,300 99,300 99,300 99,300	3333	900 0000			widow(er)	
Sable—Continued And you ere—	Single Marred Marred Head thing of a portity sepa- house hold Your tax is—		24 980 21 986 26 973 24.995 22.002 26.991 25.017 27.009 25.012 27.002 25.012 27.002 25.05 25.05 25.05 27.095 25.05 27.098 22.095 27.095 25.095 27.095 25.095 27.095 25.095 27.095 25.095 27.095 25.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095 27.095	25,104 22,110 27,117 23 22,119 22,126 27,135 23 25,135 22 25,145 27,153 23 25,145 27,153 25,150 27,171 23 25,165 22,187 22,188 27,220 27,225 23 25,197 22,033 27,225 23	25,212 22,219 27,2943 23 25,228 22,234 27,261 23 25,243 22,250 27,279 23 25,259 22,265 27,297 23 25,274 22,281 27,315 23		25,290 22,296 27,333 25,305 22,312 27,351 25,336 22,347 27,369 25,345 27,347 25,356 27,443 25,349 22,405 27,441 25,349 22,405 27,441 25,349 22,405 27,441	25,414 22,420 27,477 23 25,429 22,436 27,495 23 25,445 72,481 27,513 23 25,460 22,487 27,531 23 25,460 22,487 27,544 27	25,5491 22,498 25,520 25,529 25,529 22,529 25,539 22,544 25,559 22,554 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 25,559 2		25,600 22,606 27,833 23,938 25,651 22,653 27,771 23,934 25,646 22,653 27,771 23,934 25,646 22,643 27,752 23,934 25,773 22,773 23,934 25,778 22,73 27,73 24,03 25,73 22,73 27,73 27,83 24,03 25,73 22,746 27,83 24,03 25,73 22,746 27,83 24,03 25,75 22,71 27,83 24,03 25,75 22,71 27,83 24,13 25,70 22,73 27,70 27,13 25,70 22,73 27,70 27,13 25,70 22,71 27,83 24,13 25,70 22,73 27,70 27,13 25,70 22,71 27,83 24,13 25,70 22,71 27,83 24,13 25,84 22,88 27,89 24,13 25,84 22,88 27,89 24,13 25,84 28,83 27,84 24,13 25,84 28,83 27,84 24,13 25,84 28,83 28,93 28,13 25,84 28,83 28,93 28,13 25,84 28,83 28,93 28,13 25,84 28,93 28,93 28,13 26,83 28,93 28,93 28,93 28,13 27,83 28,93 28,93 28,93 28,13 28,83 28,93 28,93 28,93 28,13 28,83 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28,93 28	must also be used by a qualifying v	
Hine 37 (taxable income) is—	At But least less than	95,000	99,000 99,050 96,050 98,150 96,150 98,210 96,150 98,250 96,250 98,250 96,250 98,250 96,350 98,350			000'96	98,000 98,050 98,100 98,100 98,100 98,150 98,150 98,250 98,250 98,350 98,250 98,300 98,300 98,300				91,056 97,106 97,106 97,106 97,206 97,306 97,306 97,306 97,506 97,506 97,606 97,606 97,606 97,806 97,806 97,806 97,806 97,806	. This column mu	
And you are—	Single Married Married Head tining fring of a grounly sepa- house. Your tax 15-		25 893 22 25 911 22 25.929 22 25.947 22 25.965 22 25.983 22 26 001 22 25.019 22	174 21.180 26.037 1.89 21.196 26.055 220 21.217 26.037 220 21.227 26.097 236 21.242 26.109 257 21.258 26.127 267 21.259 26.145	298 21.304 26.181 22 313 21.320 26 199 22 329 21.335 26.217 22 344 21.351 26.235 22			.484 21 490 26.397 22. .499 21.506 26.415 22. .515 21.521 26.433 22. .530 21.537 26.451 22. .546 21.552 26 469 22.	581 21.583 28.487 22. 592 21.583 26.505 22. 592 21.599 26.523 22. 508 21 614 26.559 22. 504 21.661 26.559 22. 654 21.661 26.557 22.		24 670 21 676 26 613 23 000 824 670 51 677 26 649 23 003 24.70 17 70 72 649 23 003 24.70 17 70 72 649 23 003 24.70 17 70 72 649 23 003 24.70 17 70 21 72 8 26 667 23 005 24 77 21 72 8 26 88 27 73 10 72 21 78 28 28 77 23 10 72 24 603 21 88 2 67 72 23 14 72 21 72 21 72 24 603 21 88 2 67 72 23 14 72 88 2 14 72 21 87 28 28 27 21 63 24 603 21 88 2 18 2 18 2 18 2 18 2 18 2 18 2	Continued on next page	
If line 37 (taxable income) is—	At But least less than	92,000		92,450 92,550 92,550 92,600 92,700 92,750	92.850 92.800 92.850 93.000	93,000	93,000 93,060 93,050 93,100 93,100 93,150 95,150 90,200 93,200 93,300 93,300 93,300	93,500 93,500 93,500 90,600 90,600	93,790 90,750 90,850 90,900 94,000	94,000	P. 1000 P. 1050 P. 105		
And you are—	Single Married Married Head tiling thing of a nouse country seeps nouse Your tax 15		458 473 473 504 504 551 555 555	229 20.266 24.957 21.582 22.99 20.266 24.995 21.597 27.599 20.297 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997 25.997	368 20,374 25,101 21,706 383 20,390 25,119 21,721 399 20,405 25,137 21,737 414 20,421 25,155 21,752		21.768 21.783 21.793 21.814 21.830 21.845 21.845 21.845	.554 20,560 25,317 21,892 2569 20,516 25,335 21,907 360 20,591 25,353 21,923 600 20,607 25,371 21,938 616 20,622 25,389 21,954	(83) 26.549 21.985 (567) 20.653 25.425 21.985 (567) 20.669 25.442 22.000 (678) 20.684 25.461 22.016 (678) 20.700 25.479 22.031 (729) 20.715 25.497 22.031 (724) 20.731 25.515 22.042		23,740,20,746,25,533,322,078 23,775,20,772,25,551,322,093 23,775,20,772,25,551,322,093 23,872,20,893,25,567,22,174 23,882,20,883,25,587,22,174 23,884,20,870,28,671,22,22 23,884,20,870,28,671,22,22 23,884,20,870,28,671,22,22 23,884,20,870,28,671,22,23 23,884,20,884,20,884,20,884,20,884 23,984,20,984,25,784,22,284 23,984,20,984,25,784,22,284 23,984,20,984,25,784,22,284 23,984,20,984,25,784,22,284 23,984,20,984,25,784,22,284 23,984,20,984,25,784,22,284 23,984,20,984,25,784,22,284 24,073,710,710,72,731,22,234 24,073,710,710,72,731,22,234 24,073,710,710,710,710,710,710,710,710,710,710		- 47 -
If line 37 (taxable income) is—	At But least less than	89,000	88,050 88,050 88,100 88,150 88,150 88,250 88,250 88,250 88,250 88,350 88,300 88,350 88,350 88,360	450 88,450 550 88,350 550 88,350 650 88,350 750 88,750 88,800 88,800 88,800 88,800 88,800 88,800 88,800	800 89 850 850 89 850 850 90 000	90,000	90,000 90,050 90,050 90,100 90,150 90,150 90,150 90,250 90,250 90,350 90,350 90,360	400 90.450 450 90.500 500 90.500 500 90.500 600 90.600	860 90,700 700 90,750 750 90,800 860 90,800 860 90,800 860 90,800 860 91,000	91,000	91,000 91,000 91,100 91,100 91,100 91,100 91,150 91,200 91,200 91,200 91,200 91,200 91,300 91,300 91,400 81,400 91,400 91,400 91,400 91,400 91,400 91,400 91,400 91,600 91,600 91,600	widow(er)	
And you are—	Single Married Married Heed filing filing of a jourtly seed house.		22.20 194.19.20 23.73 20.528 22.20 19 194. 23.751 20.554 22.22 19 194. 23.751 20.554 22.22 19 193.6 23.89 20.59 22.26 193.6 23.89 20.59 22.26 193.6 23.89 20.59 22.26 193.6 23.89 20.59 22.26 193.6 23.89 20.59	.314 19.402 23.877 20.329 19.416 23.895 20.345 19.430 23.931 20.350 19.442 23.931 20.331 19.486 23.949 20.331 19.486 23.986 20.342 19.500 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.003 29.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.000 24.0	438 19,514 24,021 20,453 19,528 24,039 20,464 19,556 24,075 20,464 19,556 24,075 20,		22.500 19.570 24.093 20.838 22.531 93.564 24.112 20.853 22.531 93.564 24.192 20.854 25.54 93.512 24.147 20.894 22.55 19.586 24.165 20.900 22.577 93.600 24.186 20.910 22.593 19.684 24.201 20.931 22.696 93.668 24.201 20.931	624 19.682 24.237 20.639 19.696 24.255 20.655 19.710 24.273 20.670 19.724 24.291 21.686 19.738 24.309 21.	701 19,752 24,327 21,771 19,762 24,345 21,732 19,780 24,346 21,748 19,794 24,399 21,779 19,822 24,435 21,794 19,836 24,435 21,		22.810 19.850 24.453 21.148 22.851 19.867 44.471 21.163 22.851 19.867 24.499 21.179 22.855 19.867 24.459 71.194 22.875 19.896 24.55 21.210 22.875 19.896 24.55 21.210 22.991 19.946 24.55 21.220 22.994 19.956 24.55 21.220 22.994 19.956 24.55 21.20 22.955 19.996 24.53 21.30 22.955 19.996 24.53 21.30 22.955 19.996 24.53 21.30 22.955 19.996 24.53 21.30 22.955 10.004 24.51 21.30 22.007 20.004 24.71 21.396 22.007 20.004 24.74 17.396 22.007 20.007 24.74 17.396 22.007 20.004 24.74 17.396 23.007 20.004 24.74 17.396	st also be used by a qualifying	
H line 37 (taxable income) 19—	But less than	86,000	86,000 86,050 28,000 28,000 28,100 28,100 28,100 28,100 28,100 28,100 28,200 28,200 28,200 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28,300 28	450 96,450 550 96,550 2,550 96,550 8,600 96,650 750 96,750 750 96,750	800 86.850 850 86.900 800 86.950 850 87,000	87,000	8888 8888 8888 8888	87,550 87,550 87,550 87,600	87,700 87,750 87,800 87,800 67,850 67,900	88,000	88 0.150 88 1.150 88 1.250 88	. This column must	

Fax Rate 1993

taxable income are shown so taxpayers can see the tax rate that applies to schedules below if your taxable income is less than \$100,000, all levels of Caution: Use only if your taxable income (Form 1040, line 37) is \$100,000 or more If less, use the Tax Table. Even though you cannot use the tax rate each level

Schedule X-Use if your filing status is Single

Schedules

of the amount over—	3 5	22,100	53,500	115,000	250,000
Enter on Form 1040. Iine 38	15%	\$3,315.00 + 28%	12,107.00 + 31%	31,172.00 + 36%	79,772.00 + 39.6%
But not over—	\$22.100	53.500	115,000	250.000	
If the amount on Form 1040, line 37, is Over—	\$0	22,100	53.500	115,000	250 000

Schedule Y-1-Use if your filing status is Marned filing jointly or Qualifying widow(er)

of the amount over—	3	36,900	89,150	140,000	250,000
Enter on Form 1040, line 38	15%	\$5,535.00 + 28%	20,165.00 + 31%	35,928.50 + 36%	75,528.50 + 39.6%
But nof	\$36.900	89.150	140,000	250,000	
If the amount on Form 1040, line 37, is Over—	\$0	36,900	89,150	140,000	250,000

Schedule Y-2-Use if your filing status is Married hling seperately

Schedule Z—Use if your filing status is Heed of household

If the amount on Form 1040, line 37, is Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$29,600	15%	35
29,600	76,400	\$4,440.00 + 28%	29,600
76,400	127,500	17,544.00 + 31%	76,400
27,500	250,000	33,385.00 + 36%	127,500
250,000		77,485.00 + 39.6%	250,000

Section 8.

Instructions for Schedules to Form 1040

Use Schedule A to figure your itemized deductions. Your Federal income tax will be less if you take the larger of your itemized deductions or your standard deduc-If you itemize, you may deduct part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You may also deduct certain moving expenses and casualty and thet losses. Instructions for Schedule A, Deductions temized

When you figure your deduction, i medical and dental bills you paid for

include

 Your spouse Yourself

 Your child whom you do not claim as a dependent because of the rules explained on page 14 for Children of Divorced or Sep-erated Parents. All dependents you claim on your return

Any person that you could have claimed as a dependent on your return if that person had not received \$2.350 or more of gross income or had not filed a joint return.

Example. You provided over half of your mother's support but may not claim her as

a dependent because she received wages of \$2,350 in 1993. You may include on line 1 any medical and dental expenses you paid in 1993 for your mother

Reimbursements. If your insurance company and the growder directly for part of your expenses, and you paid only the amount hat emanned, include on line 1. ONLY the amount you paid if you received a embursement in 1993 for medical or demalate. Portises you paid in 1993, reduce your 1993 expenses by this amount. If you received a reimbursement in 1993 for profy year medical or defitted expenses. So not reduce your 1993 expenses by this amount. But if you deduct or defitted expenses by this amount. But if you deduct. ed the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 22. See Pub 502 for details on how to figure the amount to include in

insurance premiums paid by an employer-sponsored health insurance plan (cafetane plan) unless the premiums are included in box 1 of your W-2 formits, Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your W-2 form(s) Cafeterie Plans. Do not include on line

Taxes You Paid

Taxes You May Not Deduct

 Social security, Medicare, and railroad re-tirement (RRTA) taxes. Federal income and excise taxes

Customs duties

see the • Federal estate and gift taxes. But instructions for lina 25 on page A-5

Medical and Dental Expenses

 The basic cost of Medicare insurance Before you can figure your deduction for medical and dental expenses, you must fill mem 1040 frough line 32. If the amount on Form 1040, line 32, is less than \$23,050. and a child lived with you, see the instruc-tions on page EIC-1 to find out if you may also claim the health insurance credit on Schedule EIC, Eamed income Credit if you can, figure your health insurance credit before you figure your deduction for medical and dental expenses

Additional Information. Pub. 502, Medical and Derital Expenses, discusses the types of expenses that may and may not be deducted. It also explains when you may deduct capital expenses and special care ical and dental expenses that is more than 7.5% of the amount on Form 1040, line 32 You may deduct only the part of your med expenses for disabled persons

Examples of Medical and Dental Payments You May Deduct

To the extent you were not reimbursed, you may deduct what you paid for

Prescription medicines and drugs, or in-

Medical doctors, osteopathic doctors, dentists, eye doctors, chinopractors, podia-finsts, psychalotass, psychologists, physical therapists, acupuncturists, and psychoana-lysts (medical care only).

 Medical examinations. X-ray and laboratory services, insulin treatment, and whirl-pool baths your doctor ordered

 Nursing help If you paid someone to do both nursing and housework, you may deduct only the cost of the nursing help. Hospital care (including meals and lodge clinic costs, and lab fees

 The supplemental part of Medicare insurance (Medicare B) Medical treatment at a center for drug or

 Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility braces, crutches, wheelchairs, and guide dogs including the cost of maintaining them. Medical aids such as hearing aid batteries

that is related to a hospital Do not include more than \$50 a night for each eligible

Ambulance service and other travel costs to get medical sare if you used your own car, you may claim what you spent for gas and oil to go to and from the place you received the care, or you may claim 9 cents a mile. Add parking and foils to the amount you claim under either method.

Examples of Medical and Dental Payments You May Not Deduct

Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare (Medicare A). A coverage

was necessary to improve a deformity result-ing from, or directly related to, a congental abnormality, an injury from an accident or trauma, or a disfiguing disease Cosmetic surgery unless the procedure

L'fe insurance or income protection poli-

 The Medicare tax on your wages and tips or the Medicare tax paid as part of the self- Nursing care for a healthy baby. But you mey be able to claim the child and depen-dent care credit; get Form 2441 for details. employment tax

 Travel your doctor told you to take for rest Nonprescription medicines or drugs. Illegal operations or drugs or a change

Line 1

Funeral, bunal, or cremation costs

Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See Reimbursements on this page. Include the amount you paid for insur-ance premiums for medical and dental care,

de-26. Any self-employed health insurance iduction you claimed on Form 1040, line and after you reduce that amount by-

Any health insurance credit you claimed on Schedule EIC, line 16

general sales fax tax on gasoline car in-spection frees, assessments for sidewalks or other improvements to your property, tax in you paid for someone else, and license fees a imamage, driver's, dog etc.)

Line 5

State and Local Income Taxes

locaí nclude on this line the state and ncome taxes listed below

• State and local income taxes withheld from your salary during 1993. Your W-2 form(s) will show these amounts. Forms W-2G, 1099-R, and 1099-MISC may also State and local income taxes paid in 1993 for a pnor year such as taxes paid with your 1992 state or local income tax return. Do not W-2G, 1099-R and 1099-MISC may also snow state and local income taxes withheld. nclude penalties or interest

State and local estimated tax payments made duming 1993, including any part of a pnor year refund that you chose to have credited to your 1993 state or local income

Mandatory contributions you made tof the following state disability funds
 California Nonoccupational Disability Ben-

New Jersey Nonoccupational Disability Benefit Fund

New York Nonoccupational Disability Ben-it Fund

Rhode Island Temporary Disability Benefit

 Any refund of, or credit for, pnor year state and local income taxes you actually received in 1993. Instead, see the instructions for form 1040, line 10. Any state or local income tax refund credit you expect to receive for 1993, or Do not reduce your deduction by

9

Real Estate Taxes

include taxes you paid on real estate you own that was not used for business, but only if the taxes are based on the assessed value of the property. Also, the assessment must be made uniformly on property throughout the community, and the proceeds must be used for general community of overnmental purposes. Pub. 530 explains the deductions homeowners may take. Do not include—

 Itemized charges for services to specific property or persons (for example a \$20 monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a law that had grown higher than permitted under a local ordinance), or Real estate taxes deducted elsewhere such as on Schedule C, C-EZ, E, or F, or

pie, an assessment to build a new sidewalk). The cost of a property improvement is added to the page sof the property. However, a charge is deductible if it is used only to mantan an existing buolic facility in service for example, a charge to repear an existing side-Charges for improvements that tend to increase the value of your property (for exam-

included

real estate taxes, you may deduct only the amount the mortgage company actually baid if your mongage payments include your to the taxing authority in 1993

Il you sold your home in 1993, any real estate its charged to the huyer should be shown in box 5 of Form 1099-5. Proceeds from Real Estate Transactions. This amount is considered a refund of real estate laxes you received in 1993. See Refunds and Rebates next.

Refunds and Rebetes. If you received a retund or rebate in 1993 of real estate taxes you paid in 1993, reduce your deduction by the amount of the refund or repair. If you received a refund or repair in 1993 of real estate taxes you paid in an eather year, do not reduce your deduction by this amount. Instead you must include the refund or rebate in income on Form 1040, line 22, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. Pub. 525. Taxable and Montavable income, tells you how to figure the amount to include in income

Line 7

Other Taxes

If you had any deductible tax not listed on Schedule A, line 5 or 6, list the type and amount of tax. Enter one total on line 7

 Personal property tax, but only if it is an annual tax based on value alone. For exam-ple, if part of the fee you paid for the regis-tration of your cax was based on the cax's value and part was based on the cax's value and part was based on its veight, you may deduct only the part based on the cax's Examples of taxes to include on line 7 are:

Tax you paid to a foreign country or U S possession. But you may want to take a procedit for the tax instead of a deduction. Set for defeals.

Interest You Paid

Include interest you paid on nonbusiness fems only, do not niclude any amount deducted elsewhere such as on Schedule C. C.E.Z. E. or F Whister your interest expense is treated as investment interest, personal interest, or business mitterest depends on how and when you used the loan proceeds. Get Pub. S43, Business Expenses. for de-

In general, if you paid interest in 1993 that includes amounts that apply to any penod after 1993, you may deduct only the amount that applies for 1993.

Interest You May Not Deduct

 Interest paid on your depts by others, such as mortgage interest subsidy payments made by a government agency Personal interest, such as interest paid on car loans, student loans, life insurance loans, credit cards, charge accounts, etc.

• Interest on certain loans against your in-terest in a 401(k) plan or a tax-shelfered an-nuity plan that were made, renewed, renegotiated, modified, or extended after 1986. Get Pub. 575, Pension and Annuity

Interest paid for tax-exempt income. This

also includes interest paid to buy or carry obligations or shares, or to make deposits or obligations or start as the interest income received from the investment is fax Interest on a debt to buy a single-premium life insurance or endowment contract includes interest on money you borrowed to exempl

Interest on any kind of business transaction. Use Schadule C, C-EZ. E, or F to deduct business interest expenses.

Note: If the total amount of all mortgages exceeds the fair market value of the home, additional limits apply. See Pub. 936 for de-

See Pub 535 for more details

Lines 9a and 9b

Home Mortgage Interest

cured by your main home or second home. It includes first and second mortgages, home home mortgage is any loan that is seried by your main home or second home

equity loans, and relinanced mortgages

A home may be a house, condominum, cooperative, mobile home, boat, or similar property if must provide basic living accommodations including sleeping space, toilet, and cooking lectilities

Line 9e. Enter on line 9a mortgage interest and points reported to you on Form 1099, Mortgage Interest Statement If you did not freceive a form 1098, enter the interest on line 90 and any deductible points on line 10

amount of home montgage interest you may deduct depends on the date you took out the montgage. how you used the proceeds, and the amount of the mongage Limit on Home Mortgege Interest. The

It all of your home montgages fit into one or more of Cetegornee 1, 2, and 3 lexplained later), you may deducted all of your frome mortgage interest on line 9a or 9b, whichever applies It one or more of your montgages does not fit into any of the three categories, get Pub. 30s, Home Montgage interest Deduction, to figure the amount of interest you may deduct.

If you had more than one home at the same time (a main home and a second home), the dollar limits in Cetegories 2 and 3 apply to the total montgages on both homes. See Purp 936 for more details.

Category 1. Mortgages taken out on or before October 13, 1987. Howevoussed the proceeds of these mortgages does not matter Prins category includes time-of-credit mortgages you had on October 13, 1987. But if you bornoved additional amounts on this line-of-credit after October 13, 1987, the additional amounts fit into Category 2 or 1 or 2 and 3 if a mixed-use mortgage—explained later).

Line 9b. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 9b.

If you bought your home from the recipi-ent, be sure to show that recipent's name, identifying no., and address on the dotted inter next to line 96. If the recipient is an individual, the identifying no. is his or her social security number (SSN). Otherwise, it is the employer identification no You must This category also includes montgages you had no October 13, 1987, that you refine nanced after that date But it you refinanced for more than the balance of the old mortgage. Only the part of the new mortgage equal to the amount you owed on the old mortgage at the time you. Refinanced it fits not his category. The part of the new mortgage that is more than the balance of the old mortgage has not clean the balance of the old mortgage has not Category. A such that old mortgage has not Category and the old mortgage has not if a mixed-use mortgage—explained

also let the recipient know your SSN If you don't strow the required information about the recipient and let the recipient know your SSN, you may have to pay a \$50 penafty.

If you and at least one other person (other

than your stouse if filing a joint return) were label for and pain mirests on the mortgage, and the other person received the Form 1998, attach a statement to your return showing the name and address of that person. Next to line 90, wine "See attached." Catagory 2. Mortgages taken out atter October 13, 1987, to buy, build, or improve your home, but only if these mortgages plus any mortgages in Cetegory 1 above totaled \$1 million or less throughout 1993. The limit

is \$500,000 or less if mamed filing separate

Points Not Reported on Form 1098 Senerally, points charged only for the use of Cetegory 3 Mortgages taken out after October 13.1897, when than to buy, build, or improve your home, but only if these mortgages totated \$100,000 or less throughout 1993. The limit \$50,000 or less it married ling separately An example of this type of mortgages is a home equity loan you used to pay off credit card buils. To buy a car, or to bey tution costs.

America, etc. Improve Exception. You may deduct points (includ ing loan origination fees on a toan used buy your main home) in the year paid if

The loan was secured by your main home The loan was used to buy or

It is customary to charge points in the area where the loan was made, and

usually charged in that area, and

The points are computed as a percentage of the amount of the loan, and The points paid did not exceed the points

Mixed-Use Mongages. If you took out a mortgage after October 13, 1897 including refinancing for more than what you owed or borrowing additional amounts on a lite-of-credit mortgage you had on October 13, 1987) and used the proceeds for purposes described in both Categories. Zand Sanier, you have a mixed-use mortgage. The mortgage proceeds used to buy, build, or improve the home fit into Category 2 and the rest of the proceeds fit min Category.

erther you provided funds (see below) at the time of closing at least equal to the points charged if the loan was used to buy your main home.

or you paid the points with funds other than those obtained from the lender if the loan was used to improve your main home.

Funds provided by you include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall ransaction

Note: Points paid on a loan to buy your main home include loan ongination fees designat-ed on VA and FHA loans

If you paid \$600 or more of mortgage in-terest including points paid to buy your main home), the recipient will generally send you a Form 1098, or similar statement, by Janu-ary 31, 1994. This form shows the total in-terest and points the recipient received from you during 1993. It also, shows any return of o your during 1993. It also, shows any return of o your during 1993. It also, shows any return of ton by the return indicated.

Refinancing, If you paid points to refinance your mortgage, get Pub. 936, Home Mortgage interest Deduction

Line 11

If you paid more interest to financial insti-tutions than is stown on Shorm 1098, see Pub. 936 to find out if you can deduct the additional interest If you can attach a state-ment explaining the difference and write 'See affactived' mark to lime 9a.

Investment interest is interest paid on money you becrowed that its allocable to property held for investment. It does not include any interest allocable to a passive activity. Investment Interest

Complete and attach Form 4952, Investment Interest Expense Deduction, to figure your deduction.

Note: If you are claiming the mortgage interest credit (see the instructions to Krom 1040), and 443, subtract the amount shown on line 3 of Form 8396 from the total deductible

interest you paid on your home mortgage. Enter the result on line 9a

Exception. You do not have to file Form 4952 if all four of the following apply from 1. Your only investment income was interest or dividends

You have no other deductible expenses connected with the production of the interest dividends

Your investment interest expense is not more than your investment income

Note: Alaska Permanent Fund dividends, in-cluding those reported on Form 8814, Par-ents' Election TO Report Child's interest and Dividends, are not investment income You have no carryovers of investment in-terest expense from 1992

For more details, get Pub. 550, investment Income and Expenses

Gifts to Charity

You may deduct contributions or gifts you gave to organizations that are religious, charable, educational, scientific, or literary in

purpose. You may also deduct what ye gave to organizations that work to preve cruetty to children or animals. Examples these organizations are

CARE, Goodwill Industries, United May, Boy Scouls, Salvanian Ammy, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouls, Girl Scouls, Boys and Girls Clubs of America.

will be used Veterans' and certain cultural groups. for the purposes listed above

 Nonprofit schools, hospitals, and organizations whose guiposes is find a cure for or help people who have arthritis, asthma, birth defects, cancer, creetaral palsy, cystic floross, diabetes, hemophilia mental iliness or relardation, multiple science. Federal, state, and local governments the gifts are solely for public purposes sis, muscular dystrophy, tuberculosis, etc.

If you do not know whether you may deduct what you gave to an organization, check with that organization or with the IRS organization and also received a benefit from it, you may deduct only the amount that is mere than the value of the benefit you received For more defants, get Pub. 526, Charcewed For more defants, get Pub. 526, Char-Ceution: If you confinduted to a chantable ifable Contributions

Contributions You May Deduct

Contributions may be in cash (keep canceled checks, recents, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volumeer work for the kinds of organizations described earlier if you drove to and from the volumeer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolis to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

Lmit on the Amount You May Deduct. Get Pub 526 to figure the amount of your de-duction it eny of the following applies Your cash controutions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040, ine 32

Yourgifts of capital gain property are more than 20% of the amount shown on Form 1040, line 32

You gave gifts of property that increased in value or gave gifts of the use of property

You May Not Deduct as Contributions Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel Political contributions*

 Dues, fees, or bills paid to country clubs lodges, fratemal orders, or similar groups Cost of raffle, bingo, or lottery tickets

Cost of furtion.

 The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred). Value of blood given to a blood bank Value of your time or services

Gifts to groups whose purpose is to lobby and groups that are run for personal profit

your records should contain additional mation. See Pub. 526 for details

Gifts to civic leagues, social and sports jubs, labor unions, and chambers of com-Value of any benefit, such as food, enter

Example. You paid \$100 to a chantable organization to attend a fund-rasing dinner. To figure the amount of your deductible chantable controlution, subtract the value of the dinner from the folds amount you paid. If the value of the dinner was \$40, your deductible contribution is \$60. tainment, or merchandise, that you received in connection with a contribution to a chartable organization

Casualty and Theft

Losses

Line 17

figure a carryover

Line 13

Contributions by Cash or Check

income-producing, or rent or royalty property. Complete and attach Form 4684, Casual-ties and Thefts, to figure the amount of your loss to enter on fine 17

Use line 17 to report casualty or theft losses property that is not trade or business.

> Enter the total contributions you made in cash or by check (including out-of-pocket expenses) Line 14

Other Than by Cash or Check

Enter your contributions of property. If you gave used fems, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a wiling buyer would oay a wiling seller when neither has to buy or sell and both are aware of hise conditions of the sale.

than \$500, you must complete and attach Form 8283, Noncasa Chartable Contribu-tions For this purpose, the "amount of your deduction" means your deduction BEFORE the amount of your deduction is more \$500, you must complete and attach in 8283, Noncash Charitable Continbu-

decuction means your deduction BETONE applying any income limits that could result in a carryover of contributions. If your total deduction is over \$5,000, you may also have to get appraisal of the values of the donated property. See Form \$2,83 and its instructions for details.

Recordkeeping. If you gave property, you should deep a recept or written statement from the organization you gave the property to or a reliable written record, that shows the organization is name and address, the date and location of the grit, and a description of the property. You should also keep reliable written records that include.

How you figured the property's value at the time you gave it. If the value was deter-mined by an appraisal, you should also keep a signed copy of the appraisal.

you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair markel value. The cost or other basis of the property

you figured your deduction if you to reduce your deduction for gifts of chose to reduce your

Line 18

Note: If your fotal deduction for gifts of property is over \$500, or if you gave less than your entire interests in the property, or if you made a "qualified Conservation, confibilion" made a "qualified Conservation, confibilion" minder internal Revenue Code section 170(h), Any conditions affached to the gift.

cluding partners) can deduct certain moving expenses

Employees and self-employed persons (in-

You can take this deduction if you moved

in connection with your job or business and your new workplace is at least 35 miles far-ther from your old home than your old home was from your old workplace. If you had no

be at least 35 miles from your old home. If you meet these requirements, call Tele-Tax (see page 30) and listen to topic 504 or get. Pub. 521, Moving Expenses. Complete and attach Form 3903, Moving Expenses, 10 figure the amount to enter on line 18 if you began work at a new workplace outside the United States or its possessions, get Form 3903-F, Foreign Moving Expenses Enter any carryover of contributions that you could not deduct in a realinety year because they exceeded your adjusted gross income imit. See Pub. 526 for details on now to

Carryover From Prior Year

Miscellaneous Deductions

Most miscellaneous deductions cannot be deducted in full. Instead, you must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 23.

The 2% limit generally applies to job expenses you paid for which you were not remindered. These expenses are reported on line 19. The limit also applies to certain expenses you paid to produce or collect taxaphen roome. These expenses are reported on line 20.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 25 See the instructions for line 25 Additional Information, For more details, get Pub. 529, Miscellaneous Deductions.

Examples of Expenses You May

or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had no a financial institution but losts because of the insolvency or bankrupicy of the institution.

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm,

Losses You May Deduct

Not Deduct

Political contributions

• Lost or misplaced cash or property But see Cesualty and Theft Losses on this Personal legal expenses

> The amount of each separate casualty or theft loss is more than \$100, and 2. The total amount of all losses duning the year is more than 10% of the amount shown on Form 1040, line 32.

You may deduct nonbusiness casualty or theft losses only to the extent that—

Expenses for meals duning regular or extra work hours

Expenses of going to or from your regular The cost of entertaining friends workplace

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 for details

Additional Information. For more details, gel Pub. 547, Nonbusiness Disasters. Casulaties, and Theffs It also has information about Federal disaster area losses.

Education you need to meet minimum re-

quirements for your job or that will qualify you for a new occupation. Travel expenses for employment away from home if that period of employment ex-

 Travel as a form of education ceeds 1 year

 Expenses of attending a seminar, conven-tion, or similar meeting unless it is related to your employment. including a Expenses of adopting a child, child with special needs.

tax-exempt of producing Fines and penalties. Expenses

Use line 20 of Schedule A to deduct the costs of proving hish you had ab property loss. Exemples of these costs are appraisal fees and photographs used to establish the

amount of your loss.

Progressive damage to property (build-ings, clothes, trees, etc.) caused by termites, moths, other insects, or disease

Breakage of china, glassware, fumiture, and similar items under normal conditions

Money or property misplaced or lost

Losses You May Not Deduct

ine 19

Unreimbursed Employee Expenses

Moving Expenses

ee Business Expenses, if either of the following applies. 1, You claim any travel, transportation, meal. or enterfainment expenses for your job, OR 2. Your employer paid you for any of your job expenses reportable on line 19. Enter the total job expenses you paid for which you were not reimbursed. But you MUST fill in and attach Form 2106, Employ-

It either 1 or 2 applies to you, fill in Form 106 for all your job expenses. Then enter in line 19 the amount from Form 2106, line 2106

If you don't have to fill in Form 2106, list the type and amount of each expense on the dorled lines next to line 19 If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 19

Examples of expenses to include on line

Travel, transportation, meal, or entertain-ment expenses. Note: If you have any of these expenses, you must use Form 2106 for all of your job expenses.

 Salety equipment, small tools, and sup-plies you needed for your job Union dues

Uniforms your employer said you must have, and which you may not usually wear away from work

Protective clothing required in your work, such as hard hats, safety shoes, and glass-

Physical exeminations your employer said

 Dues to professional organizations and chambers of commerce. Fees to employment agencies and other Subscriptions to professional journals you must have

 Busness use of part of your home but only if you use that plant exclusively and on a reg-ular basis. In your work, and for the conve-nence of your employer. For details, including limits has apoly, call fele-Tax (see page 30) and listen to tooc, 509 or get Pub. 567, Busness Use of Your Home. costs to look for a new job in your present occupation, even if you do not get a new job

 Educational expenses you paid that were required by your employer, or by law or reg-ulation, to keep your salary or job In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, call Tele-Tax (see page 30) and listen to topic 513 or get Pub. 508, Edpenses are not deductible. See Exemples of Expenses. You May Not Deduct on page educational ex-

Line 20

Other Expenses

or collect taxable income, manage or protect property held for earning income, and for tax preparation fees But do not include any expenses deducted elsewhere such as on Schedule C, C-EZ, E, or F. List the type and next to line 20 if you need more space, attach a statement showing the type and amount of each expense. Enter one total on Enter the total amount you paid to produce unt of each expense on the dotted lines line 20.

Examples of expenses to include on line 20 are.

 Tax return preparation fees, including paid for filing your return electronically Safe deposit box rental

Certain legal and accounting fees

Clencal help and office rent

Custodial (e.g., trust account) fees

Your share of the investment expenses of regulated investment company

Federal estate tax on income in respect of

 Amortizable bond premium on bonds acquired before October 23, 1986 under a claim of nght if more than \$3,000 Set Pub, \$25. Taxable and Nontaxable Deduction for repayment of a under a claim of nght if more than institution. For details, including limits on the amount, you may deduct, see Pub. 529. posits in an insolvent or bankrupt financial Deduction for repayment of amounts Certain losses on nonfederally insured de-

amounts n \$3,000

under a claim of right if \$5,000 or less

• Expenses related to an activity not engaged in for profit. These expenses are limited to the income from the activity hall you reported on Form 1040, line 22. See Not-for-Profit Activities in Pub. 535, Business Expenses, for details on how to figure the amount to deduct

Certain unrecovered investment in a pen-sion. Get Pub. 575, Pension and Annuty income (Including Simplified General Rule).
 for details.

ncome, for details

a impairment-related work expenses of a For more details on these expenses.

disabled person

See

Line 25

Other Miscellaneous Deductions

Total Itemized

Deductions Line 26 Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. List the type and amount of each expense on the dotted lines next to line 25 If you need more space, affact a statement showing the type and amount of each expense Enter one total on line 25 Only the expenses listed below can be deducted on line 25. Gambling losses to the extent of gambling winnings. Report gambling winnings on Form 1040, line 22.

People with higher incomes may not be able to deductal of their inemized deductions if their inemized deductions if the amount on Form 1040, line 32, is more than \$108,450 (more than \$54,225 if mained filling separately), use the worksheet on this page to figure the amount you may deduct

temized Deductions Worksheet-Line 26 (keep for your records)

Add the amounts on Schedule A. Innes 4, 11, and 17, plus any gambling losses included on line 25 Ceution: Be sure your total gambling losses are clearly identified on the dotted line next to line 25 Add the amounts on Schedule A. lines 4, 8, 12, 16, 17, 18, 24, and 25

Subtract line 2 from line 1. If the result is zero, stop bere; enter the amount from line 1 above on Schedule A, line 26, and see the Note below. Enter \$108,450 (\$54,225 if mamed filing Enter the amount from Form 1040, line 32 Multiply line 3 above by 80% (.80)

Subtract line 6 from line 5. If the result is zero or less, stop here; enter the amount from line 1 above on Schedule A. line 26, and see the Note below

Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26, and see the Note. Enter the smaller of line 4 or line 8 Multiply line 7 above by 3% (03) 0

Note: Also enter on Form 1040, line 34, the larger of the amount you enter on Schedule A, line 26, or your standard deduction

d

A-5

nstructions for nterest and Schedule B.

You are claiming the exclusion of interest from senes EE US savings bonds

Any of the Special Rules listed below apply to you

Use Schedule B if any of the following applies

You had over \$400 in faxable interest.

Dividend ncome Note: You may vist more than one payer on search entity space for unest a rand 5, but be each entity show the amount paid next to the object's show the amount paid next to the object's range and enter the total in the "Amount" column by the payers tisted on an entry space and enter the total in the "Amount" column by the payers that are about the same size as the pointed schedule schedule. Use the same formal as a printed schedule schedule use the same formal as a fine times 1 and 5, and show your totals on Schedules. Be suite to obit your name and social association with the properties of SSN) on the sheets and attach them at the end of your return.

Part I. Interest ncome

To see what interest income you must report, and the stand the standings for form 1940, line 8a, on page 16. The payer should send you a form 1099-MIT or Form 1099-OID showing interest you must report. A copy of the form is also sent to the IRP. Line

Interest Income

Report on line 1 all taxable interest you received or that was credited for your account so you could withdraw it. List each payer's name and show the amount if you received a Form 1099-1NT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Special Rules

Nominees, if you received a Form 1099-INT that includes infress you received as a nomine (that is, in your name, but the interest actually belongs to someone tests, leport the total on line 1. Do this even if you later districted some or all of this receive to others funded some or all of this received is subtotal of all inferest sisted on line 1. Blow this subtotal total write "Nominee Distribution" and show the total write "Nominee Distribution" and show the total inferest your received as a nomine

Subtract this amount from the subtotal and enter the result on line 2

Note: If you received interest as a naminee.
you must you five the actual owner a Form
1099-IMT unless the owner is your socious
You must aiso file a Form 1099-IMT with the
RS. Form 1096-IMT so the form
1099-IMT for more details, see the Instructions for Form 1099, 1099, 5498, and
W-2c.

tween interest payment dates and pay accrued interest to the seller, this interest is
tasable to the seller, this interest is
tasable to the seller, this interest as a purchaser of a bond
with accured interest, follow the rules same
under Norminees to see how to report the
accured interest on Schedule B But identify
the amount to be subtracted as "Accured
interest." Accrued Interest. When you buy bonds be-

Tax-Exempt Interest. You should not have received a Form 1099-INT for Lax-exempt mirrest. But if you did, report to nine 2. Instead, not include it in the total on line 2. Instead outder your last entry online 1. Detected of all interest lasted on line 1. Below this sub-total, withe Tax-Exempt Interest? and show the armount. Subtact his amount from the subroids and enter the result on line 2. Be a sure to also include this fax-exempt interest.

Onginet Issue Discount (OID). If you are reporting OID in an amount less than the amount shown on Form 1095-OID, follow the rules earlier under Nominees to see how to report the OID on Schedule B But identify the amount to be subtracted as 'OID Adjust.

Amortizable Bond Premium. If you are reducing your interest income on a bond by
the amount of amortizable bond orenium.
report the total interest on the bond on line.
If Under your disse tentry on the in pull as ubtotal of all interest isted on line. It Below this
subtotal, write "ABP Adjustment" and show
the amount Subtract this amount from the
subtotal and enter the result on line?

Line 3

Bonds Issued After 1989 Series EE U.S. Savings Excludable Interest on

If you cashed series EE U.S. savings bonds in 1993 that were issued after 1989 and you meet all four fine billowing conditions, you may be able to exclude part or all of the interest on those bonds.

15

The bonds were issued in your name or if marned, in your name and your spouse's name

You had a foreign account or were a grantor of, or transferor to, a foreign trust
 Part III of the schedule has questions about foreign accounts and trusts

You received dividends as a nominee, or

You had over \$400 in dividends,

ssued after 1989

You were age 24 or older before the bonds were issued

Line

3. You paid qualified higher education ex-penses in 1993 for yourself, your spouse, or

4. Your filing status is Single, Married filing jointly, Head of household, or Qualifying widowers with dependent child

Report capital gain distributions on line 7. If you are filing Schedule D, also enter this amount on Schedule D, line 14. If you are not filing Schedule D, also enter this amount on Form 1040, line 14.

Capital Gain Distributions

It vou meet all four of the above condi-tions, get Form 8815, Exclusion of Interest From Senes EE U.S. Savings Bonds Issued After 1989, to figure the amount of any in-terest you can exclude.

Line 8

Cauton: Only senes EE savings bonds issued after 1989 quality for the exclusion. Bond information will be venied with Department of the Treasury records.

Report nontaxable distributions on line 8. These distributions reduce your basis For details: see the instructions for form 1040, line 9, on page 17.

Nontaxable Distributions

Part II. Dividend Income

Accounts and Trusts

Lines 11a and 11b

Foreign Accounts

Part III. Foreign

Note: II, in 1993, you were an officer or di-rector of a foreign corporation or you owned 5% or more in value of the outstanding stock of a foreign corporation, you may have to file Form \$471, information Return of U.S. Per-sons With Respect To Centain of U.S. Per-porations. For details, see Form \$471 and its To see what dividend income you must report, ead the instructions for Form 1040, into 8, on page 17. The payer should send line 8, on page 17. The payer should send you at Form 1099-DIV showing dividends you must report A copy of the form is also sent to the IRS. instructions.

Line 11e. Check the Yes box on line 11a if either 1 or 2 below applies to you.

1. You own more than 50% of the stock in any corporation that owns one or more for-eign bank accounts.

2. At any time during the year you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account).

호

Exceptions. Check No if any of the

owing applies to you:

The combined value of the accounts was \$10,000 or less during the whole year

The accounts were with a US military banking facility operated by a US financial

Line 5

Dividend Income

Report on line 5 ell of your dividend income include capital gain and nonfazable distributions. They will be deducted on lines 7 and 8 include cash and the value of stock, property, or merchandise you received as a div-idend. If you owned shares in a mutual fund, get Pub. 564, Mutual Fund Distributions.

List each bayer's name and show the amound in normer. If you exerced a Form 1098-DIV or substitute statement from a brokerage firm in "Street name"), list the limit's name as the payer and enter the total dividends shown on that form.

mercial bank that is supervised by the Comptoller of the Curency, the Board of Governors of the Federal Reserve System or the Federal Deposit Insurance Corpora-

You were an officer or employee of a com-

Institution

tion, the account was in your employer's name, and you did not have a personal fi-You were an officer or employee of a do-mestic corporation with securities listed on

nancial interest in the account

Nominees, if you received a Form 1099-DIV that includes dividends you received as a

national secunties exchanges or with assets of more than \$1 million and 500 or more

your employer's name, you did not have a personal innancial instress in the account, and the corporation's chief financial officer has given you written notice that the corporation. shareholders of record; the account was in has given you written notice that the corpo-ration has filed a current report that includes dends actually belong to someone else, report the total on time 5 Dot has even if you later distincted some or all of this income to others. Under your last entry on line 5, but as subtoid of all dividends listed on line 5. Below this subtoid, white "Mommee Distriction," and show the total dividends you received as a nominee Subtract his amount from the subtoid and enter the result on line 6.

nominee (that is, in your name, but the div

Note: item 2 does not apply to foreign scunties held in a U.S. securities account.

considered to have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account). You can get the form by writing to the RD bistribution Center for your state (see page 33) Get Form TD F 90-22.1 to see if you are nee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1099-DIV with the IRS Form 1096 must also be sent with Form 1099-DIV For more details, see the Instructions for Forms 1099, 1099, \$498, and W-2G.

If you checked the Yes box on line 11a, file Form TD F 90-21 toy June 30, 1994, with the **Department of the Tressury** at the address shown on that form Do **not** attach Form TD F 90-22 I to Form 1040. Line 11b. If you checked the Yes box on line 11s, enter the name of the foreign country or countines in the space provided on line violations. Affach a separate sheet if you need more space.

8-2 78

Instructions for From Business Profit or Loss Schedule C,

An activity qualifies as a business if your primary purpose for engaging in the activity is for income or profit and you are involved in the activity with continuity and regulanty. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the instructions for Form 1040, ine 22. business you operated or a profession you practiced as a sole proprietor. Also, use Schedule C to report wages and expenses you had as a statutory employee from tax Schedule C to report income or loss subject to self-employment

Small businesses and statutory employees with gross receipts of \$25,000 or less and expenses of \$2,000 or less may be able to file **Schedule C.-LZ.** Net Profit From Business, instead of Schedule C. See Schedule C-EZ to Indout if you qualify to file it.

This activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments

Heavy Vehicle Use Tax

General Instructions

Changes To Note

If you use certain highway trucks, truck-trailers, artach-chielsrs, or buses in your frade or business, you may have to bay a Federal highway motor vehicle use tax Get Form 2290, Heavy Vehicle Use Tax Return, to see if you owe fints fax. Deduction for Clean-Fuel Vehicle Refu-eling Proberty. As deduction may be claimed in Part V of Schedule C for part of the cost of qualified clean-fusi vehicle refusing prop-erty placed in service after Juna 30, 1993 See Pub. 533, Busness Expenses. for more

Information Returns

You may have to file information returns for wages bad to entroplyees, certarn gayments of fees and other nonemployee compensation, multies, and persions. You may also have to file an information return if you so \$45,000 m mor of consume products to a person on a buy-sell, deposition commission, or other similar basis for resale. For more information, get the Instructions for Forms 1099, 1098, 5498, and W-2G. New Part IV, Information on Your Vehicle.

 New Part IV has been added to Schedule C to smplity the reporting of business which information for sole proprietors by eliminating the requirement to tile Form 4562 for this purpose. You can use Part IV instead of Form 4562 for Vou are claiming the standard mileage rate, you reside your vehicle, or your vehicle is fully deprecated However, if Form 4562 must be filed for any other reason, you must continue to use bride for part V of Form 4562.

If you received cash of more than \$10,000 in one or more trailed triansactions in the course of your trade or business, you may have to file Form 8300. For details, get Pub. 1544, Reporting Cash Payments of Over \$10,000.

Tax Shetter

Schedules and Forms

Other

You May Have To File o report vehicle information.

If you claim or report any deduction, loss, credit, other Laz Penalti, or income on Schedule C or C-EZ from an interest purchased or otherwise acquired in a tax shelter that is required to be registered, you must file Form &ZT1 with your return. Schedule A to deduct interest, taxes, and dasually losses not related to your business. Schedule E to tepor rental real estate and royalty income or (loss) that is not subject to self-employment tax. Schedule F to report profit or (loss) from

Additional Information

Get Pub. 334, Tax Guide for Small Business, for more details on business income and ex-

income from any trade or business. Form 4562 to claim depreciation on assets placed in service in 1993, to claim amortization that began in 1993, or to report information on listed property.

Schedule SE to pay self-employment tax on

Specific Instructions

Do not complete the block labeled "Social secunty number" Instead, enter your employer identification number (EIN) on line D Filers of Form 1041

Form 4797 to report sales, exchanges, and nvoluntary conversions (other than from a Form 4684 to report a casualty or theft gain or loss involving property used in your trade

or business or incame-producing property.

nvoluntary conversions (other than from a casualty or theft) of trade or business prop-

of groups of assets that constitute a or business

Form 8594 to report certain purchases

Form 8829 to claim expenses for business use of your home

8824 to report like-kind exchanges

Describe the business or professional activity that provided your principal source of income reported on line 1 if you owned more than one business, you must complete a Line

79

Line F

separate Schedule C for each business. Give the general field or activity and the type of product or service if your general field or activity is wholesage or retail trade, or services connected with production services (mining, constitution, or manufacturing) also give the type of customer or client. For example: "wholesale sale of hardware to retailers" or "appraisal of real estate for ending institutions."

Cost or market value, whichever is lower

Your inventones can be valued at

G Line Cost, Any other method approved by the JRS

8 Line

Enter on this line the four-digit code that identifies your principal business or professional activity. See page C-6 for the list of codes.

۵ Line

You need an employer identification number [Elly) only if you had a kedagip plan or were required to his an employment, exces, liducistry, or alcohol, tobacco, and firearms tax return. If you need an Elly, list Form \$5.4, Application for Employer identication for Employer identification Number

Ine D leave If you do not have an EIN blank Do not enter your SSN

Line

Enter your busness address. Show a street address instead of a box number include. the suite or room number, if any if you conducted the busness from your home located at the address shown on form 1040, page 1, you do not have to complete this line.

3. Monitoring the finances or operations of the activity in a normanagenal capacity

Participation by your spouse during the tax year in an activity you own can be counted as your participation in the activity. This

2. Prepaing or compiling summanes or analyses of the finances or operations of the activity for your own use

1. Studying and reviewing financial statements or reports on operations of the activ-

inventones are required, you must use the accrual method for sales and purchases. Special rules apply to long-term contracts. See Internal Revenue Code section 460 for details. The method used must clearly reflect. You must use the cash method on your return unless you kept account books if you kept such books, you can use the cash method or the accrual method However if

if you use the cash method, show all items of taxable income actually or construc-tively received dung the year (in cash, prop-erty, or services) income is constructively received when it is credited to your account or set aside for you to use. Also, show

participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the perfectpated at least as operson for the tax year penses when you near it and deduct exreport year If you use the accrual method, reprinceme when you earn it and deduct

the

during

actually

4. The activity is a significant participation activity for the tay vari, and you participated activity for the tay vari, and you participated may be activity in all significant participation activity. If it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other than this test 4).

Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpager Other rules determine the timing of deductions based on economic performance. Get Pub. 538, Acceptomic

counting Penods and Methods

6. The activity is a personal service activity in which you materially particioated for any and brink you materially particioated for any is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, activities are performing arts or consulting, activities to any other trade or business in which capital is not a material income-producing 5. You materially participated in the activity for any 5 of the pnor 10 tax years ital is

7. Based on all the facts and circumstances, or you participated in the activity on a regular continuous, and substantial basis during the tax year Buryou do not meet this test if you participated in the activity for 100 hours or less during the tax year. Your participation in managing the activity does not count in in managing the activity does not count in determining if you meet this test if any person (except you) Participation, for purposes of the seven material participation, for purposes of the seven material participation fests listed below, generally includes any work you dud in connection in the adviving at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if it is work that an owner would not customanly do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the

a. Received compensation for performing management services in connection with the activity, or

than you spent performing management services in connection with the activity (re-gardless of whether the person was com-pensated for the services). b. Spent more hours dunng the tax year

If you meet any of the above tests, check "Yes" box on line I. the

day-to-day

Work you did as an investor in an act is not treated as participation unless were directly involved in the day-to management or operations of the act Work done as an investor includes:

passive activity rules.

If you do not meet any of the above tests, creek the "No" box on line. I. This business is a passive activity, if you have a loss from this business, see Limit on Losses from this business. see Limit on Losses below If you have a currently from this business activity but have currently earl ossess from other passive activities or you have pnory-year unallowed passive activity. Iosses, see the instructions for form \$682, Passive Activity.

Schedule C to report income and deductions from an oil or gas well in which you own a working interest directly or through an entity that does not limit your liability, check the "Yes" box on line I. The activity of owning Exception for Oil and Gas, If you are filing the working interest is not a passive activity regardless of your participation in the activi-

applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return for the tax year.

passive activity rules, you materially partici-pated in the operation of this trade of busi-ness activity duming 1993 if you meet any of the following seven tests:

Material Participation. For purposes of the

1. You participated in the activity for more than 500 hours during the tax year year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the

2. Your participation in the activity for the tax

Limit on Losses. If you checked the "No" box on line I and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule C, line 31 Generally, you can deduct losses from passive activities only to the extent of income from passive activities

For more details, get Pub. 925, Passive Activity and At-Risk Rules.

If you started or acquired this business in 1993, check the box on line J Also, check the box if you are reopening or restanting this business after temporarily closing it, and you did not the a 1992 Schedule C or C-EZ for this business

Part

Line 1

To change your accounting method (in-cluding freatment of inventions), you must usually first get permission from the IRS in general, file Form 3115 within the first 180 days of the tax year in which you want to make the change

Statutory Employees. If you received a form W/2 and the "Statutory employee" box in box 15 of that form was checked, report your income and expenses related to that income on Schedule C or C.F.E. Enter your statutory employee income from box 1 of form W/2 on their of Schedule C or C.F.E. and check the box on that line. Social security and Medicate its x should have been withheld from your earnings therefore, you do not owe self-employment tax on these Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your frade or business as shown on Form(s) 1099-MISC.

Statutory employees include full-time life insurance agents, certain agent or commission drivers and traveling salespersons, and certain homeworkers. earnings.

If you had both self-employment income and statutory employee income, do not combine these amounts on a single Schedule Cort C-EZ. In this case, you must file two Schedules C. You cannot use Schedule C-EZ.

Installment Sales. Generally, the installment method may not be used to rebord income from the sale of (e) personal property regularly sold under the installment method, or (b) real property held for resale to customers. But the installment method may be used to report income from sales of certain readential lots and timeshares it you elect to pay interest on the tax due on that income after the year of sale. See linemal Revenue Code section ASI/(R)(2) for details if you make this electron, include the interest on Form 1040, line 53. Also write: "453/R(3)" and the amount of the interest on the dotted line to the left of line 53.

If you use the installment method, attach a schedule to your return. Show separatiety for 1993 and the 3 preceding years, gross sales, cost of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit on amounts collected.

Line

Enter on line 2 such items as returned rebates, and allowances from the

Line 6

Report on line 6 amounts from finance reserve income, scrao sales, bad debts you recovered, interest fauch as on notes and accounts receivable), state gasoline of bell tax refunds you got in 1993, credit for Fed-

85

You participated in the activity for more than 100 hours during the tax year, and you

activity) for the tax year

clude amounts you received in your trade or business as shown on Form(s) 1099-PATR.

If the business use cercentage of any instead property (defined in the instructions for line 13) decreased to 50% or less in 1993, report on this line any recapiture of excess depreciation including any section 179 expense deduction. Use Form 4797, Sales of Business Property, to figure the recapture if the business use percentage drops % or less on leased listed property er than a vehicle), include on this line any usion amount. Get Pub. 534, Deprecia-50% or less on leased listed to figure the amount

art II. Expenses

Capitalizing Costs of Property. Il you produced real of Inapple personal proberty of accurred property for resale. Certain expenses stributable to the property must be mortuned in inventory costs or capitalized in addition to direct costs, producers of inventory property must also include part of certain moment costs. In their inventory purchasers of bersonal property and sequential costs in mentory only if the average annual gross receptly for the 3 prior target must include part of certain indirect costs in mentory only if the average annual gross receptly for the 3 prior target annual gross receptly for the 3 prior target annual gross receptly for the 3 prior target annual gross receptly for the submitted for itargole personal property constructed for rangole personal property constructed for targole personal property constructed for targole personal property constructed for targole the amounts on lines 8-26 and Part V by amounts capitalized For more definitions.

Exception for Creative Property. If you are an artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created to created the property. This exception does not apply to any exception procured to a privile and to any exception prolographic plates, motion picture films, wideo tabase, or similar items. These expenses are subject to the capitalization rules for more details, see Pub. 538.

Line

Ceution: Cash method taxpayers cannot take a bad dept deduction unless the amount was previously included in income

include debts and partial debts from sales of severces that were included in income and are definitely known to be worthless if you later collect a debt that you deducted as a bad debt, include it as income in the year collected.

Business For more details, get Pub. 535, Expenses

Line 10

You can deduct the actual cost of running your car of run's, or take the standard mile-age rate. You must use actual costs if you do not own the whelice or if you used more than one vehicle simultaneously in your business (such as in fleet operations).

If you deduct actual costs, include on line 10 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license

more comprehensive guide get Pub. 534, Depreciation

If you want to take the standard mileage rate, multiply the number of business miles by 28 certs a mile. Add to this amount your parking fees and tolls, and enter the total on mile 10.

• Part IV of Schedule C, or Part III of Schedulo C-Ez, It ally our are claiming the standard
mieage rate, you lease vour wehricle or your
vehricle is fully depreciated and (b) you are
not required to the Form 4562. If you used
more than one wehricle during the year, attach
your own schedule with the information requested in Part IV of Schedule C, or Part III
of Schedule C-EZ, for each additional vehi-If you claim car and fruck expenses, you must provide certain information on the use of your vehicle by completing

Part V of Form 4562, Depreciation and Amortization, if you are claiming depreciation on you vehicle or you are required to file Form 4562 for any other reason (see the in-structions for line 13 below).

For more details, get Pub. 917, Business Use of a Car

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T, See Pub 535 for details

Deprecietion and Section 179 Expe Deduction, Depreciation is the annual Line 13

duction allowed for recover the cost or other basis of business or investment property with a useful life of more than 1 year. You can also depreciate improvements made to leased business property. However, stock in trade, inventiones, and and are not deprecing able.

Depreciation starts when you first use the property in your Usuness or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the production of income.

For property placed in service after 1980, see the instructions for Form 4562 to figure the amount of opercation to enter on line 13. For property placed in service before 1981, figure depreciation from your own books and records and enter the total on line 13

You may also choose under Internal Revenue Code section 173 to expense aan of the cost of certain property you bought in 1993 for use in your business. See the Instructions for Form 4562 for more informa-

You must complete and attach Form 4562

 You are claiming depreciation on listed property (defined below), regardless of the date it was placed in service, or You are claiming depreciation on property placed in service during 1993, or

 You are claiming a section 179 expense deduction property 946, How If you acquired depreciable the first time in 1993, get Pub.

Depreciating Your Property For a comprehensive guide on depreciation

Listed property generally includes, not limited to Passenger automobiles

if the nature of the property lends itself to personal use, such as motorcycles, pick-up Any other property used for transportation pounds or less

recording equipment)

Celular telephones or other similar tele-Any property used for er recreational purposes (such)

communications equipment placed in service affer 1989

is treated as a regular business establishment only if that portion meets the requirements under Internal Revenue Code section 280A(c)(1) for deducting expenses attributable to the business use of a home Exception. Listed property does not include photographic. phonographic, communication, or video equipment used exclusively in your frade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business estabishment and owned or leased by the person operating the establishment. For purposes these exceptions, a portion of your home Computers or peripheral equipment

1993, you may have to recapture excess de-preciation, including any section 179 ex-pense deduction. Get Form 4797 and its listed property decreased to 50% or less in instructions for details.

Line 14

Deduct contributions to employee benefit programs that are not an inclodentia part of a pension or profit-shaming plan included on line 19. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.

you made on your behalf as a self-employed person to an account and nearly plan or for group-term life insurance. You may be able to deduct on Form 1940, line 26, part of the amount you pard for health insurance on behalf of yourself, your spouse, and dependently seven if you do not itemize your deductions. See the Form 1940 instructions on page 22 for more details. Do not include on line 14 any contributions

Line 15

Deduct premiums paid for business insurance on line 15. Deduct on line 14 amounts paid for employee accident and health insur-

Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability For more details, see Pub 535

Lines 16a and 16b

Interest Allocation Rules. The tax treatment of interest expense differs depending on its

20

9.53

tax year is deducted (or capitalized) on the correct line of your returnand gets the right tax treat-men. These rules could affect how much innerest you are allowed to deduct on Sched-ule C or C-EZ. type For example, home mongage interest and investment interest are treated differentity "interest allocation" rules require you to allocatr (classity) your interest expense so it is deducted (or capitalized) on the correct

Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See Pub. 535 for details.

There is a penalty for failure to timely these forms For more information, get Pub. 560, trement Plans for the Self-Employed

20b

Lines 20a and

If you paid interest in 1993 that applies to future years, deduct only the part that applies to 1993.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade of business, see Pub. 535 to figure the amount that is deductible on Schedule Con C-EZ.

If you have a mortgage on real property used in your busses (other than your main home), enter on line fea the interest you paid for 1993 to bank so other financial institutions for which you received a Form 1099. Mortgage Interest Statement If you didn't receive a Form 1098, enter the interest on line 160.

The lease term began: Dunng 1993

statement must be sent to you by January 31, 1994 if you bad anone mongage inferest to financial institutions than is shown on Form 1098, or similar statement, see Pub. 535 to find out it you can, enter the andulonal inferest if you can, enter the amount on the 184 affacts statement to your return explaining the difference. Write "See atlached" in the left margin next to line 18a. If you paid \$600 or more of mortgage in-terest, the recipient should send you a Form 1098 or similar statement showing the total interest received from you during 1893. This

If you and at least one other person (ather than your spouse is if you that a plont feturn) were liable for and paid inferest on the mortage and the other person received the Form 1038 report your stare of the interest on line 16b. Aftach a statement to your return showing the name and address of the person who received the Form 1038 in the left margin next to line 16b, winte '5se attached'.

Line

Do not deduct interest you paid or accrued debts allocable to investment property. is interest is generally deducted on hedule A. For details, get Pub. 550, Inon debts allocable to inv This interest is genera Schedule A. For details,

include on this line fees for tax advice related to your business and for preparation of the tax forms related to your business

State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1.

You can deduct the following taxes:

Line 23

Real estate and personal property taxes on business assets

Enter your deduction for contributions to a person, profit-sharing, or anulty plan, or plans for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 27, not on Schedule C.

Generally, you must file one of the following forms if you maintain a pension, profitsham or other funded-deferred compensation plan. The filing requirement is not attected by whether or not the plan qualified

under the Internal Revenue Code, or whether or not you claim a deduction for the current

Taxes assessed to pay for such as paving and sewers

 Taxes on your home or personal use prop Complete Form 5500-C/R or 5500-EZ. the applicable form for each plan than 100 participants. Form 5500. Colon with 100 or

 State and local sales taxes imposed on the Duyer that you were required to collect and pay over to the state or focal governments. These taxes are not included in gross receipts or sales for and they a deductible expense. However, if he state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6. State and local sales taxes on proper purchased for use in your business listler treat these taxes as part of the cost of the property If you rented or leased vehicles, machinery, or equoment, refer on me's 20 at he business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called the inclusion amount. Pe-

Line 24a

fou may have to do this if-

Other taxes not related to your business

Enter your expenses for lodging and transportation connected with overight fearer for business while away from your tax home Generally, your fax home so your man place of business regardless of where you maintain your family home. You cannot deduct expenses paid or incurred in connection with employment awey from home if that period of employment exceeds 1 year. And the vehicle's fair merket velue on the first day of the lease exceeded:

Do not include expenses for meals and entertainment on this line instead, see the instructions for lines 24b and 24c below You cannot deduct expenses for attending

12.800

After 1986 but before 1991

13,700 13,400

Dunng 1992 Dunng 1991 a foreign convention unless it is directly re-lated to your frade or business and it is as reasonable for the meeting to be held dut-side the North American area as within it. These rules apply to both employers and emrules apply to ployees. Other Enter on line 20b amounts paid to rent or lease other property, such as office space in a building. If the lease term began after Juna 18, 1984, but before January 1, 1987, see Pub. But 1 of find out if you have an inclusion amount.

Inclusion

See Pub. 917 to figure your

amount.

For more details, get Pub. 463, tertainment, and Gift Expenses.

Lines 24b and 24c

On line 24b, enter your total business meal and enterferenment expenses. Include meets while traveling away from home for business. Instead of the actual cost of your meals while traveling away from home, your may use the standard meal allowance. For more details. standard meal see Pub. 463 Deduct the cost of repairs and maintenenca. Include labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace a property; they must be capitalized.

Busness meal expenses are deductible only if they are ligh directly related to on associated with the active conduct of your trade or business, (b) not lawsh or extravagant, and (c) incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usuality considered enterfamment, amusement, or

There are exceptions to these rules as well as other rules that apply to sky-box rentals and tickets to enterfainment events. See Pub. 463 recreation.

Generally, you may deduct only 80% of your business meal and entertainment expenses, including meals incurred while traveling away from home on business.
Hewer, you may fully deduct meals and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding You may also fully deduct meals and entertainment Social security and Medicare taxes perd for natch required withholding from your employees wages. Also, Federal unemployment as paid. To deduct one-half of your self-employment tax, see the Instructions for Form 1040, line 25, on page 21.

Federal highway use tax

 Federal income taxes Estate and giff taxes

Do not deduct:

provided to a nonemoloyee to the extent the expenses are includible in the gross income of that person and reported on Form 1099-MISC.

Figure how much of the amount on line 24b is subject to the 80% limit. Then, multiply that amount by 20% (20) and enter the result on line 24c.

Line

Deduct only utility expenses paid or incurred for your trade or business your trade or business

Local Telephone Service. If you used your home phine for Usenses, do not deduct the base are including taxes) of the first phone line into your residence. But you can deduct expenses for any additional costs you incurred for business that are more than the cost of the base rate for the first phone line for example. If you had a second line, you can deduct the business percentage of the chages for that first, including the base rate chages.

Line 26

Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year minus any jobs credit you claimed on Form 5884, Jobs Credit Do not include amounts paid to yourself

Caution: If you provided taxable finige benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to debreciation and other expenses claimed elsewhere

Line

Business Use of Your Home. You may be able to reduct retent a sprakes for business use of your home. Subject to imidations. Generally, any amount not allowed as a deduction for 1993 because of the imitations can be carried over to 1994 You must attach Form 8829. Expenses for Business Use of Your Home. If you home, if you claim his deduction.

For details, see the Instructions for Form 8829, and get **Pub. 587**, Business Use of Your Home

8 Line

it you have a loss, the amount of loss you can deduct this year may be limited. Go on to line 32 before entening your loss on line 31 if you answered "No to Ouestion I on Schedule C, also see the Instructions for Form 8582 Ener the net profit or deductible loss here. Combine his amount with any profit or loss from other the total on Form 1940, line 12, and Schedule SE, line 2 Fluctianes should enter the total or Form 1940, line 12, and schedule SE, line 2 Fluctianes should enter the total or Form 1940, line 12.

if you have a net profit on line 31, this amount is earned income and may quality you lot the earned income credit if you meet certain conditions. See page EIC-1 for more

Statutory Employees. If you are filing Schoule Ct neport income and expenses as a statutory employee, include your net profit or deductible loss from line 31 with other Schedule C amounts on Form 1040, line 12 However, do not report this amount line 12 However, do not report this amount line 12 However, do not report this amount.

on Schedule SE, line 2. If you are required to file Schedule SE because of other self-employment income, see the instructions for Schedule SE.

32 Line

At-Brak Rules. Generally, if you have (a) a business loss, and (b) amounts in the business for which you are **not at nsk**, you will have to complete **Form 6198**, At-Brak Limitations, to figure your allowable loss.

The at-nsk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the business

 Nonrecourse loans used to finance the business, to acquire property used in the business, or o acquire property used in the business, and secured by your own property (other finan property used in the business). However, there is an exception for certain nonrecourse financing bornowed by you in connection with holding real property. Check box 32b if you have amounts for which you are not at risk in this business, such as the following

• Cash, property, or borrowed amounts used in the business (or contributed to the business, or used to acquire the business) that are protected against loss by a guarantee; sto-loss agreement, or other smillar arrangement (excluding, casualty, insurance and insurance against tort liability).

Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditior, or who is related, under internal Revenue Code sec-tion 455(b)(3), to a person (other than you) having such an interest.

if all amounts are at risk in this business, check **box** 32s and enter your loss on line 31 But if you answered 'No' to Oussinon! you may need to complete Form 8582 to figure your allowable loss to enter on line 31 See the Instructions for Form 8582 for more details

determine the amount of your deductible loss and enter that amount of hine 31 But if you answered "No" to Question I, you loss may be further immed See the instructions for Form 8582 If your at-risk amount is zero or less, enter zero on line 31 Be sure to attach Form 6198 to your return. If you checked box 320 and you do not affach Form 6198, the processing of your tax return. If you checked box 32b, get Form 6198 to

Statutory employees, include your deductible loss with other Schedule C amounts on Form 1040, line 12 Do not include this amount on Schedule SE, line 2 be delayed may

for 1993 because of the at-nsk rules is treated as a deduction allocable to the business in 1994. For more details, see the Instructions for Form 6198 and Pub. 925. Any loss from this business not allowed 1993 because of the at-risk rules is treat-

Part III. Cost of **Goods Sold**

If you engaged in a trade or business in which the production, purchase, or sale of merchandse was an income-producing factor, merchandise inventores must be

25.8

taken into account at the beginning and end your tax year

Note. Certain direct and indirect expenses must be capitalized or included in inventory. See the instructions for Part II

Part V. Other Expenses

Include all ordinary and necessary business expenses not deducted elisewhere on Schedule C. List the type and amount of each receives separately in the space provided Enter the total on lines 46 and 27. Do not include the cost of business equipment or furnitude replacements or permanent improvements to property, or personal, living and family expenses. Do not include chantable contributions Formore details on business expenses, see Pub \$335.

Amortization, include amortization in this part. For amortization that begins in 1993, you must complete and attach Form 4562.

You may amortize

The cost of polittion-control facilities

Amounts paid for research and exp

expenmentation

 Qualified forestation and referestation Certain business startup costs

 Amounts paid to acquire, protect, expand, register, or defend trademarks or trade costs

In general, you may not amortize real property construction penod interest and taxes. Special rules apply for allocating in-terest to real or personal property produced in your trade or business. Goodwill and certain other intangibles register, or o

At-Risk Loss Deduction. Any loss from this activity that was not allowed as a deduction last year because of the at-risk rules is treating as dis a deduction allocable to this activity in 1993.

the amount that would otherwise be entered as taxable income on Form 1940, in e3.7 by the amount of the deduction in the margin to the left of line 37, write "CCF" and the amount of the deduction. For more information, get Pub. 596, Tax Guide for Commercial Fishermen. Ceptal Construction Fund. Do not claim on Schedule C or C.EZ the deduction for amounts contributed to a capital construction fund set up under the Merchant Manne Act of 1936. To take the deduction, reduce

Disabled Access Credit and the Deduction for Removing Barrers to Individuals with Disabilities and the Eldeny. You may be able to claim at a credit of up to \$5,000 for eligible expenditures paid or incurred in 1993 to provide access to your business for individuals with classibilities 30 for more oral as abled Access Credit. For more oreals You can also deduct up to \$15,000 of costs paid or incurred in 1993 to remove architectural or inspondance barrers to individuals with classifiers and the eldeny However, you cannot take both the credit and the deducthe same expenditures

Note: If your principal source of income is from farming activities, you should frie Schedule F (Form 1040), Profit or Loss From Farming	2256 Garcely stores: Jopres line; 225 Garcel stores: Jopres line; 225 Garcel stores: Jopres line; 225 Louor stores: Jopres line; 225 Louor stores: Jopres line; 225 Garcel stores: Jopres line; 239 Garcel stores: Jobres line
	1237 Camps & Corber Lodging Places 1237 Camps & Campong pains 1231 Rooming & Dearling Prouses 1249 Camps & Laurenty Services 1240 Camps & Laurenty Services 1251 Camps & Sammer Services 1252 Camps & Sammer Services 1253 Denters is offere or clinic 1251 Doctors & M D I) Offere or clinic 1251 Doctors & M D I) Offere or clinic 1251 Doctors & M D I) Offere or clinic 1252 Denters is offere or clinic 1253 Denters is offere or clinic 1253 Denters is offere or clinic 1254 Doctors & M D I) Offere or clinic 1254 Doctors & M D I) Offere or clinic 1254 Doctors & M D I) Offere or clinic 1254 Doctors & M D I) Offere or clinic 1254 Doctors & M D I) Offere or clinic 1254 Doctors & Doctors & Doctors 1255 Camps & Doctors & Doctors 1255 Camps & Doctors 125
fessional Activity Codes govy that best recepts Enter this 4-digit code on line B Within the major of Schedule C or C.E.Z. For example, real Wy code that most estate agent is under the major category of tess or profession "Real Estate," and the code is "5520" of your sales or	SSS Operators & sessors of buildings. Including School Control of School
Poncipal Business or Professional Activity Locate the major category that best describes your activity Within the major describes your activity Within the major closely wentiles the activity code that most closely utentiles the business or profession that is the puncipal source of your sales or	Agricultural Services, Forestry, Fishing Code State St

nstructions for Capital Gains Schedule D. and Losses

Additional Information. Get Pub. 544, Sales and Other Dispositions of Assets, and Pub. 550, Investment Income and Expenses. for more details

General Instructions

and carryones as not certain and using an acceptabilities and progression of Schedule D instead, we have added worstheets on page D-4 that you can use to make these computations. As a result of these changes, we were able to use page 2 of Schedule D as a continuation sheet for transactions reported on lines 1 and 9 The Continuation sheet used in previous years. Schedule D-1 (Form 1040), is now obsolete. hope you will find it easier to use. We no ier ask for information on the election not ontinued the requirement to reconcile on edule. Disafering income reported on as 1099-8 in addition, the computation of tax using the maximum capital gains rate and carryovers of short-term and long-term use the installment method and have also Schedule D has been simplified for 1993.

It you sold publicly traded securities at a gan after August, 1.993, you may be able to postpone all or paid of the gan if you bought stock or a parnership inferest in a specialized small business investiment company during the 60-day period that began on the day you sold the securities. For more details, see page D-2.

Purpose of Schedule

 Gains from involuntary conversions (other than from casualty or theft) of capital assets The sale or exchange of a capital asset Use Schedule D to report

 Capital gain distributions not reported on Form 1040, line 14 held for business or profit

Nonbusiness bad debts

Other Forms You May Have To File

Use Form 4797, Sales of Business Property, to report the following

The sale or exchange of property used in a frade or business, depreciable and amor-lizable property; oil, gas, geathermal, or other mineral property; and section 126

The involuntary conversion (other than from casualty or thet) of property used in a trade or business and capital assets held for business or profit

The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of your frade or business.

Use Form 4684, Casualties and Theffs, to report involuntary conversions of property due to casualty or theft

Use Form 8024, Like-Kind Exchanges, if you made one or more like-kind exchanges. See Exchange of Like-Kind Property on page D-2.

Changes To Note

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a captral asset. For example, your house, furniture, car, stocks, and bonds are capital assets.

A capital asset is any property held by you Stock in trade or other property included in inventory or held for sale to customers. except the following

performed in the ordinary course of your trade or business or as an employee, or from the sale of any property described in 1. 2. Accounts or notes receivable for services

3. Depreciable property used in your trade or business even if it is fully depreciated. Real property (real estate) used in your trade or business.

5. Copyrights, iterary, musical, or artistic compositions, lefters or memoranda, or similar property; (e) created by your personal efforts, (b) prepared or produced for you (in the case of lefters, memoranda, or similar property); or (c) that you received from someone who created them of for whom they were created, as mentioned in (a) or (b), in a way (such as by gift) that entilled you to the basis. of the previous owner

6. U.S. Government publications, including the Congressorable Record, that you received from the government, other than by purchase at the normal sales pince, or that you got from someone who had received it in a samilar way, if your basis is determined by reference to the previous owner's basis.

Short-Term or Long-Term

Separate your capital gains and losses according to how long you held or owned the property. The holding period for long-term capital gains and losses is more than 1 year.
The holding period for short-term capital gains and losses is 1 year or less.

To figure the holding penad, begin counting on the day after you received the property and include the day you disposed of it. Use the trade dates for date acquired end date sold for stocks and bonds traded on an exchange or over-the-counter market.

If you disposed of property that you acquired by inhertance, report the disposition as a long-term gain or loss, regardless of A nonbusiness bad debt must be treated a short-term capital loss. See Pub. 550 how long you held the property

under Nonbusiness Bad Debts for what qualifies as a nonbusiness bad debt and how to enter it on Schedule D

Limit on Capital Losses

to the amount of your capital gains plus \$3,000 (\$1,500 if mamed filing separately). Capital losses that exceed this amount are camed forward to later years. For 1993, you may deduct capital losses up

Losses That Are Not Deductible

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following

• Members of a family

 A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation)

A grantor and a fiduciary of a trust.
 A fiduciary and a beneficiary of the same trust.

 A fiduciary and a beneficiary of another trust created by the same grantor An individual and a tax-exempt organization controlled by the individual or the individual's family

See Pub. 544 for more details on sales and exchanges between related parties

If you dispose of (e) an asset used in an activity to which the africak nulse apply, or (b) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not an risk, get the instructions for Form 6196. At-Risk Limitations If the loss is allowable under the at-risk rules, it may then be subject to the passive activity rules Get Form 6:82. Passive Activity Loss Limitations, and its instructions to see how to report capital gains and losses from a passive activity.

Items for Special Treatment and Special Cases

The following items may require special treatment

 Bonds and other debt instruments See Pub. 550 for details Wash sales of stock or securities (includ-ing contracts or options to acquire or sell stock or secunities). See Pub. 550 for details Transactions by a secunties dealer

 Gain on the sale of depreciable property to a more than 50% owned entity, or to a trust of which you are a beneficiary. Certein real estate subdivided for sale which may be considered a capital asset.

 Gain on the disposition of stock in an In-terest Charge Domestic International Sales Gain on the sale or exchange of stock in certain foreign corporations tion as paid-in surplus or as a contribution to capital, or to a foreign frust or partnership of property to a foreign corpora-Transfer of property to a partnership that

 Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550 for details. if it were incorporated

would be treated as an investment company

 Transfer of appreciated property to a political organization

 in general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse, the transfer is incident to a divorce. Get. Pub. 504, Di-vorced or Separated Individuals. Loss on the sale, exchange, or worthless-ness of small business (section 1244) stock

• Any loss on the disposition of converted the standard or highly enodine cropland then is first used for farming after March 1, 1966, is reported as long-term capital loss on Sched-ule D. but and 4797 is reported as ordinary income on Form 4797. debt instrument generally are treated as re-ceived in exchange for the debt instrument Amounts received on the retirement of a

Gifts of property and inherted property.
 See Pub 544

 Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550 Amounts received by shareholders in corporate liquidations.

 Mutual fund load charges may not be taken into account in determining gain or loss on certain dispositions of stock mutual funds if reinvestment rights were exercised. For details, get Pub. 564, Mutual Fund Distributions

Deterral of gan on conflict-of-interest dispositions by certain members of the Executive Branch of the Federal Government under section 1043. See Form 8824.

Short Sales

A short sale is a contract to sell property you borrowed for delivery to a cupyer At a lader of date. You either buy sucstainfally identical property and deliver in to the dender or deliver property that you held but did not want to transfer at the time of the sale. Usually, you actually need the property eventually deliver property and in the moder of the lender to close the short sale. Or if you bed sucstainfally identical to the property eventually deliver property for it year or less on the date of the short sale. Or if you actually need the date of the short sale. Or if you actually deliver to short sale but on or before the date you close the short sale but on or before the date you close the short sale but on or before the date you close the short sale is a short-term capital of short sale. Any used to close the short sale of a sist of the date of the short sale and your sale any loss realized on the short sale as a short sale. If you bed substaintially definical property weart you more than 1 year on the date of a sist of the sale any loss realized on the short sale any used to close the short sale was held 1 seen that the property was a progress.

or Loss From Options

Report on Schedule D gain or loss from the closing or expiration of an option that is not a section 1256 contract. But that is a capital asset in your hands.

If a purchased option expired enter the expiration date in column (c), and write "EX-PIRED" in column (d)

if an option that was granted (written) expired, enter the expiration date in column.(b), and write "EXPIRED" in column (e)

Fill in the other columns as appropriate See Pub 550 for more details

Exchange of Like-Kind

A "like-kind exchange" occurs when you ex-change business or investment property for property of a like kind. Complete and attach Form 8824 to your return for each exchange.

For exchanges of capital assets, include the gain or loss from Form 8824, if any, on line 4 or line 12 in column (f) or (g).

From Regulated Investment

Long-Term Capital Gains

Sale or Exchange of Capital Assets Held for Personal

Gan from the sale or exchange of this property is a capital gan. Report in on Schedule D. Part I or Part II. Loss from the sale or exchange of this property is not deductible. But if you had a loss from the sale or exchange of real estate held for personal use (other than your main home), you must report the transaction on Schedule D even though the loss is not deductible.

how long you owned the home. Complete columns (a) through (e). Because the loss is not deductible, write "Personal Loss" across columns (f) and (g). For example, you have a loss on the sale of a vacation home that is not your main home. Report it on line 1 or 9, depending on

Sale of Publicly Traded Securities Into Specialized Small Business Investment Rollover of Gain From the Companies

Augus 50id publicly traded securities after August 9. 1983, you may be able to post-pone all or part of the gain on that Safe if you bought common stock or a partnership interest in a specialized small business investment company (SSBIC) dump the 60-day period hat began on the day of the safe An SSBIC is any partnership or corporation licensed by the Small Business Administration under section 301(g) of the Small Business finvestiment Act of 1958. You must chased during the 60-day period that began on the date of the sate (and not previously taken into account). The gain you postpone is immed to \$50,000 a year and \$50,000 during your litetime. Reduce these dollar amounts by one-half if you are married fling separately.) The basis of your SSBIC stock or partnership interest is reduced by any recognize gain on the sale to the extent the proceeds from the sale exceed the cost of your SSBIC stock or partnership interest pur-

entire gain realized on the sale on line 1 or 9 Directly below the line on which you re-ported the gain, enter in column is "SSBIC Rollover" and in column (f) the amount of the postponed gain. Also affact a schedule showing (a) how you figured the postponed gain (b) the name of the SSBIC in which you burchased common stock or a partnership milerest. (c) the date of that purchase, and (d) your new basis in that SSBIC stock or partnership interest.

Disposition of Partnership

partnership may result in ordinary income Get Pub. 541, Tax Information on Partner-A sale or other disposition of an interest in a Shibs

of a regulated investment company. Enfar on form 1040, line 53, the tax aboid by the company shown on Form 2439. Add to the basis of your stock the excess of the amount included in moorne over the amount of the credit. See Pub. 550 for more details. Include on line 12 the amount on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that represents your share of the undistributed capital gains Companies

Enter on line 14 capital gain distributions paid to you duing the year as a long-term capital gain, regardless of how long you held your investment. See Pub 550 for more de-Capital Gain Distributions

Sale of Your Home

Use Form 2119, Sale of Your Home, to report the sale of Your main home whether or not you bought another one. You must file Form 2119 for the year in which you sell your main home, even if you have a loss or you postpone or delet all or part of your gain

Installment Sales

If you sold property (other than publicly traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to

Use Form 6252, installment Sale Income, to report the sale on the installment method. Also use Form 6252 to report any payment received in 1993 from a sale made in an earlier year that you reported on the installdo so.

Then the method.

To elect out of the installment method, report the full amount of the gain on Schedule D on a timely filed return (including ex-

Section 1256 Contracts and

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions Include the amounts from 6781 on lines 4 and 12

postponed gain.

ō Form 1099-A, Acquisition Abandonment of Secured Property

lender, you may have gain or loss to report because of the acquisition or abandonment See Pub 544 for details

Instructions Specific

Parts I and II

Column (b)

Date Acquired

Enter in this column the date the asset was acquired Use the faded date for stocks and bonds traded on an exchange of over-the. Counter market For stock or other property sold short, enter the date the stock or proposod should have defined to the broker or learner the enty was delivered to the provise or learner the

If you disposed of property that yob acquired by inheritance, report it on line 9 and write "INHERITED" in column (b) instead of the date you acquired the property close the short sale

It you sold a block of stock (or similar property) that was acquied through several different purchases, you may report the sale on one line and write "VARIOUS" in column (b). However, you still must report hite short-term gain or loss on the sale in Part 1 and the long-term gain or loss on the sale in Part 1.

Column (c)

Enter in this column the date the asset was sold. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold stort, enter the date you sold the stock or property you borrowed to open the short sale transaction. Date Sold

Column (d)

Sales Price

your droker that shows gross sales price, enter that amount in column (i) But it form 1099-8 for your broken) indicates that gross proceeds minus commissions and option premiums were reported to the IRS, enter that net amount in column (ii). If the net amount is entered in column (ii) if the net clude the commissions and option premiums in column (ii). Enter in this column either the gross sales price for the net sales price from the sale if you sold stocks or bonds and you received a Form 1099-B or similar statement from

ligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e). 1099-B (or substitute statement) for a trans-action merely representing the return of your onginal investment in a nontransferrable ob-Ceution: Be sure to add all sales price entries on lines 1 and 9, column (d), to amounts on

column (d) Enter the totals on lines 3 and 11.

Caution: Add the following amounts reported to you for 1993 on Forms 1099-B and 1099-S (or on substitute statements)

from transactions involving

Proceeds

slocks, bonds, and other securities, and 2. Gross proceeds from real estate transactions not reported on another form or sched-

If this total is more than the total of lines 3 and 11, attach a statement explaining the

Column (e)

Cost or Other Basis

and improvements, minus depreciation, annotization, and dependent if you inherited the property, got it as a gift of received it in a fast-received involvement, expensive exchange involunitary conversion, or "wash safe" of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost as the basis. If you do not use the actual cost, attach an explana-In general, the cost or other basis is the cost of the property plus purchase commissions

You should not have received a Form 1099-B (or suspense) for all ansatum and action merely representing the return of your organia investment an onoritaristrable obligation, such as a saving bond of a certificate of deposit. But if you did, report the amount shown or Form 1099-B (or substitute statement) in both columns (d) and (e) When selling stock, adjust your basis by subtracting all the nontaxable distributions

you received before the sale. Also adjust you hasts for any stock splits. See Pub. 550 for details on how to figure your basis in stock that split while you owned it.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent is generally the larmarket value at the date of death.

increase the cost or other basis of an ong-nal issue discount (OID) debt instrument by the amount of OID that has been included in gross income for that instrument

lowed because of a bargan sale of property to a charaflable originization, the adjusted basis for purposes of determining gain from the sale is the amount which has the same ratio to the adjusted basis as the amount realized has to the flar market value amount realized has to the flar market value. If a chantable contribution deduction is al-

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums before making an entry in column (e), unless you reported the net sales puce in column (d)

For more details, get Pub. 551, Basis of

Lines 1 and 9

Enter all sales and exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on Form 2119, 4684, 4797, 625, 6781, or 60 8824). Include these transactions event you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction You can use abbreviations at eatset of descriptions of describe the property as long as the abbreviations are tassed on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute state-

D if you need more space to list transactions in times 1 and 3 You may use as many copies of loage 2 of Schedule D as you need Enter on Schedule D lines 2 and 10, columns (d), (f) and (g) the combined totals of all your copies of page 2 of Schedule D Use lines 20 and 22 on page 2 of Schedule

Part III

Use this worksheet to figure your tax anity if both lines 17 and 18 of Schedule D are gains, and:

Schedule D Tax Worksheet (keep for your records)

The maximum tax rate on net capital gain the smaller of the rif or 18 of Schedule D) that you did not elect to treat as investment incorne on Form 4952, line 4e is 28% if both lines 17 and 18 are gains, and Form 1940, line 37 is over \$891.50 (\$53,500 it single. \$5,500 it had of household, \$44,575 if marked lining separately), use the Schedule DTax Worksheet on hits page to figure your stax, otherwise, use the Tax fable or Tax Rate Schedules, whichever applies

Line 19

If line 18 is a (loss), enter on line 19 and as a (loss) on Form 1040, line 13, the smaller of these losses. (e) the (loss) on line 18 or (b) (\$3,000) or it your fining status is mamed filing speatrately, (\$1,500) for example, if the (loss) on line 18 is (\$1,000), you would enter (\$1,000) on Form 1040, line 13, because that is the smaller loss

If the loss on line 19 is a smaller loss than the loss on line 18 or Form 1040, line 55, is a loss, use the **Cental Loss Cerryover**. **Workshea** to this page to liquide your shorterm and long-term capital loss campovers to 1994. You will need these amounts to complete your 1994. Schedule 0. so be sure to keep the worksheef for your records.

Form 1040, line 37, is over:	\$44,575	\$76.400	1			4	5.	gó	7.	eó	O O	10.	14.	12.	13.
Your filing status ie: AND	Married filing separately	Head of household	37	rr of 2.	Jount 3.	Subtract line 3 from line 2. If zero or less, stop here, you cannot use this worksheel to figure your tax. Instead, use the Tax Table or Tax Rate Schedules, whichever applies.		married filing jointly or ed filing separately; or			7 Use the Tax Table or			Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies	Tax. Enter the emeller of line 11 or line 12 here and on Form 1040, line 38. Check the box for Schedule D Tax Worksheet
Form 1040, line	\$53.500	\$89,150	Enter the amount from Form 1040, line 37	n. Enter the smaller of 17 or line 18	If you are filing Form 4952, enter the amount from Form 4952, line 4e	Subtract line 3 from line 2 It zero or less, s use this worksheet to figure your tax Inster or Tax Rate Schedules, whichever applies	m line 1	Enter \$22,100 if single, \$36,900 if mamed filing jointly qualifying widowler). \$18,450 if mamed filing separately; \$29,600 if head of household.	Enter the greater of line 5 or line 6	om line 1	Figure the tax on the amount on line 7 Tax Rate Schedules, whichever applies	28% (28)	0	Figure the tax on the amount on line 1 Tax Rate Schedules, whichever applies	neller of line 11 or line eck the box for Sched
Your filing status is: AND	Single	qualifying widow(er)	1. Enter the amount	2. Net capital gain. Enter the Schedule D. line 17 or line 18	3. If you are filing Form 495 from Form 495.	 Subtract line 3 frouse this workshee or Tax Rate Sche 	5. Subtract line 4 from line 1	8. Enter: \$22,100 if single, \$3/ qualifying widowler), \$18,450 \$29,600 if head of household	7. Enter the greater	8. Subtract line 7 from line 1.	9. Figure the tax on Tax Rate Schedul	10. Multiphy line 8 by 28% (28)	11. Add lines 9 and 10	12. Figure the tax on Tax Rate Schedu	13. Tax. Enter the 6r 1040, line 38. Ch

Capital Loss Cerryover Worksheet (keep for your records)

Use this worksheet to figure your capital loss carryovers from 1993 to 1994 if Schedule D, line 19, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 18, or (b) Form 1040, line 35, is a loss

	-	ci	ന്	ď			က်
1. Enter the amount from Form 1040, line 35. If e loss, enclose	the amount in parentheses	2. Enter the loss from Schedule D. line 19, as a positive amount	3. Combine lines 1 and 2. If zero or less, enter -0-	4. Enter the amaller of line 2 or line 3	Note: If line B of Schedule D is a loss, go to line 5, otherwise.	skip lines 5 through 9	5. Enter the loss from Schedule D, line 8, as a positive amount

Enter the loss from Schedule D, line 8, as a positive amount Enter the gain, if any, from Schedule D. Enter the amount from line 4

Short-term capital loss carryover to 1994. Subtract line 8 from line 5. If zero or less, enter -0-Enter the loss from Schedule D, line 17, as a positive amount Note: If the 17 of Schedule D is a loss, go to line 10, otherwise, skip lines 10 through 14 7. Enter the amount fro 8. Add lines 6 and 7 9. Short-term capital k ÷ ÷

10

Ö from Schedule Subtract line 5 from line 4 If zero or enter -0the gain, if amy. 12.

Long-term capital loss carryover to 1994, Subtract line 13 from line 10. If zero or less, enter -0-Add lines 11 and 12

14

5

Instructions for Supplementa Schedule E, ncome and

058

Loss From Rental Part I. Income or Real Estate and Royalties

properly leased with real restate. Also use Part In report rolly in control rolly in control roll in control rolly in control roll rest and expenses. See the instructions for lines 3 and 4 to determine when remail real estate and royally income should be recorded on Schedule C or G.EZ. or Form 4835, Farm Rental Income and Expenses instead. Use Part I to report income and expenses from rentals of real estate (including personal

Do not use Schedule Et or report income and expenses from the rental of personal property, such as equipment or vehicles in stead use Schedule Co of CEZ if you are in your rental of personal property is a basness of the permany purpose for rental or personal property is obtained the business of renting personal property is obtained the permany purpose for rental and you are involved in the rental activity with Continuity and regularly. If your rental of personal property is for a business, see the instructions for Form 1040 lines 22 and 30, to functions for Form report the income and expenses.

if you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

i you have more than three rental real estate or royalty propertes, complete and attach as many Schedules E as you need to list them Complete lines 1 and 2 for each property But fill in the "Totals" column only on one Schedule E. The figures in the "Totals" column on that Schedule E should If you also need to use page 2 of Schedule use the same Schedule E on which you be the combined totals of all Schedules E

Filers of Form 1041

entered the combined totals in Part I.

Enter your employer identification number in the block for "Your social security number

For rental real estate property only, show the kind of property you reind out, for example. Prick duples: "Give the street address, city or town and state You do not have to give it the 2IPC code it you own a part interest in the property, show your percentage of own.

If you rented out a dwelling unit and also used in as a home during the year, you may not be able to deduct all the expenses for the rental part. A dwelling unit (unit) means a house, apartment, condominum, mobile home, boat, or like property Check the "Yes" or "No" box on line 2, whichever applies, to show whether you or your family used the property for personal purposes in

I the property is not a dwelling unit, check

If the property is a dwelling unit, check "Yes" if you or your family used the unit for personal use more than the greater of

2. 10% of the total days it was rented others at a fair rental pince 14 days, or

What is Personal Use? A day of personal use is any day, or part of a day, that the unit was used by

 Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement) You for personal purposes,

Anyone in your family or in the family of someone else who owns part of the unit. The day is not readed as personal if the unit is ented at a fair retiral pince to that person as his or her main home.

 Anyone under an agreement that lets you use some other unit. Anyone who pays less than a fair rental pnce for the unit

If you checked "No." you can deduct all your expenses for the rental and and, subject to the At-Risk Rules and the Pessive Action?

Loss Rules explained on pages E-2 and E-3

if you checked "Yes" and rented the unit out for tever than 15 days, do not report the rental income and do not deouch any ental expenses But if you nemze deductions on Schedule A (Form 1040), you may deduct allowable interest, taxes, and casualty losses.

If you checked "Yes" and rented the unit out to a least 15 days, you may NOT be able to deduct all your rental expenses You cart at lasts, and casually losses for the vental part on Schedule TV out can also indeduct your other rental expenses that are not related to your use of the unit as a home. I such as divertinating expenses and reallors' fees if any income is left after deducting.

these expenses, you can then deduct other expenses But you cannot deduct more than the income that is, left Carry amounts you cannot deduct to 1994 Get Pub. 527, Resudential Rental Property (including Rental of Vacation Homes), for more details.

Line

If you were not in the real estate sales business but you received ent hom real estate (including personal property leased with real estate), report to nine 3 include room and other space remais if you received services or property instead of money as rent report is fair market value. Be sure to enter your total rents in the "Totals" Column even I your have only one property

If you provided significant services to the renter or sold real estate as a business, do not use Schedule E Instead, report the income on Schedule C or C-EZ

0

For more information, call Tele-Tax (see page 30) and listen to topic 414 or see Pub 527

Rentel Income From Farm Production or Crop Shares, Report farm rental income and expenses on Form 4835 if (a) you received rental income based on crops or investock produced by the tenant, and (b) you did not manage or operate the farm to any great extent

If you use Form 4835, enter on line 39 of Schedule Eithenet Harmrental income of loss from Form 4835, Also, include the gloss farmrental from Form 4835, line 7, on Schedule

Note: For estimated tax purposes, income received from your share of crops and rental based on farm production is considered income from farming line 41

Line 4

Report on line 4 royattes from oil, gas, or mired properties, find including operating oil, gas, or mired interests; copyrights, and patents. Enter your total royaties in the "Totals" column it your received \$10 or more in royattes during 1993, you should receive a Form 1099-MISC, or similar statement, showing them. The payer must send this statement to you by January 31, 1994.

You may deduct ordinary and necessary also and travel expenses related to your rental activities if you use your alto in connection with your rental activities, you can retirer deduct your actual expenses or take the standard mileage rate. You must use actual expenses if you do not own the auto you use in your rental activities or if you use amore than one vehicle simultaneously (as in fleet operations). If you are in business as a self-employed writer, inventor, arrist, etc. report your income and expenses on Schedule C or C-EZ You may be able to treat amounts received as 'royalites' for transfer of a patient or amounts received on the disposal of coal and into nor as the safe of a capital asset.

ease payments on line 18 Sales and Other vere withheld from received enter on

If you want to take the standard mileage rate, multiply the number of miles you drove your auto in connection with your renial activities by 28 cents a mile Add to this amount your parking fees and tolls. Include the total

oil or gas payments you received enter on line 4 the gross amount of royalties Include the taxes withheld by the producer on line 16

If you attach your own schedule(s) to report income or loss from any of these sources, use the same format as on Schedule E Enter separately on Schedule E the Island in come and the total loss for each part. Enclose loss figures in transmisses.

ships. S corporations estates, trusts, and residual interests in REMICs

state or local taxes were

rovalties partner

3 get Pub Caution: If you received a credit or refund of overpaid windfall profit tax in 1993, see the instructions for line 40

If you claim any auto expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562, Depreciation and Amortization, attach Form 4562 to your return

For more details, get Pub 527 Pub. 463, Travel, Entertainment, and Giff Expenses, and Pub. 917, Business Use of a Car

Enter your rental and royalty expenses for each property in the appropriate columns Also, enter your total expenses for mongage

5 through 21

Line 10

interest (line 12), total expenses before de-preciation expense or depletion (line 19), and depreciation expense or depletion (line 20) in the "Totals" column even if you have only

Include on this line fees for tax advice related to your rental real estate or royalty properties and for preparation of the tax forms related to those properties.

Lines 12 and 13

the depreciation of rental property and all ordinary and necessary expenses, such as laxes, interest, repairs, insurance maintenance, management lees, and agents' com-

Do not deduct the value of your own labor, capital investments, or capital improve-Renting Out Part of Your Home. If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

MISSIONS

one property. You can deduct an amount for

In general, to determine the interest expense allocable to your rental activities, you will have to keep records to show how the proceeds of each debt were used Specific tracing rules apply for allocating debt proceeds and repayment of the debt. See Pub. 535 for details

If you have a mortgage on your rental property, enter on line 12 the interest you paid for 1993 to banks or other financial in-strutions. Be sure to fill in the "Totals."

Credit for Expenses To Rehabilitate Low-Income Housing, You may be able to claim ax credit for costs you paid or incurred to rehabilitate qualified flow-income housing

morgage, the recipient should send you a Form 1098, Morgage Interest Statement, or small a statement, by January 31, 1994, showing the total interest received from you during 1993. If you bad more increase in terest than is shown on your Form 1098 or smillar statement, see Pub. 5.35 to find out if you can deduct the additional interest if you can, enter the amount on line 12 Attach a statement to your return explaining the dif-ference. Write: "See attached" in the laft margin next to line 12. If you paid \$600 or more in interest on this Credit, and Form 8586. Low-incourse nousing Credit, and Form 8582-CB, Passive Activity Credit Limitations Also, get Pub. 825, Passive Activity and At-Risk Rules, to learn how the passive activity loss rules apply to low Credit or Deduction for Access Expenditures, You may be able to claim a fax credit of up to \$5,000 for eligible expenditures paid or necured in 1993 to provide access to your business for individuals with disabilities Get

Note: If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13

You can also deduct up to \$15,000 or costs paid or incurred in 1993 to remove architectural or transportation barners to individuals with disabilities and the elderty.

more details

You cannot take both the credit and the deduction for the same expenditures. Get. Pub. 524, Business Expenses, and Pub. Both Information for Persons with Disabilities, for defails.

Line 6

if you and at least one other person (other than your spouse if you like a plont return) were liable for and paid interest on the mortings, report your ashare of the interest on line 198, report your ashare of the interest on line 13 Atlach a statement to your return showning the name and address of the person who received from 1988. In the left margin next to line 13, write "See attached"

The base rate (including taxes) for local tele-phone service for the first telephone line to any residence is a personal expense and is not deductible

Line 20

If you deduct actual auto expenses, in-clude on line 6 the retrial activity portion of the cost of gasoline, oil, repairs, insurance, tres, license plates, etc. Show auto rental or

Depreciation is the annual deduction allowed to recover the cost or other basis of business

86

preciable cost or other basis, or no use the property in your business or production of income

see the instructions for Form 4562 to figure the amount of deprecation to enter on line 20. For property placed in service before 1981, figure deprecation from your own books and records and enter te total on line 20. Be sure to fill in the "Totals", column. For property placed in service after 1980 set the instructions for Form 4562 to figure e amount of depreciation to enter on line to property placed in service before

You must complete and attach Form 4562

You are claiming depreciation on property placed in service during 1993, or

 You are claiming depreciation on listed property (defined in the instructions for Form 4562), including a vehicle, regardless of the date it was placed in service, or You are claiming a section 179 expense deduction or amortization of costs that began in 1993

If you acquired depreciable property for the first time in 1933, get Pub. 946, How To Begin Depreciating Your Property For a more comprehensive guide to depreciation, get Pub. 534, Depreciation.

If you own mineral property or an oil, gas, or geothermal well, you may be able-to take a deduction for depletion. See Pub. 535 for

At-Risk Rules Line 22

Generally, if you have (a) a loss from an ac-tivity carned on as a trade or business or for the production of income, and (b) amounts in the activity for which you are not at nisk, you will have to complete Form 6196, At-flox Limitations, to figure your allowable loss.

of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, if you acquired your interest in the activity before 1887, the arrisk rules alo not apply to losses from an activity of holding real property placed in service before 1987. The activity of holding mineral property does not qualify for this exception. The at-nsk rules generally limit the amount

In most cases, you are not at hisk for amounts such as:

twy, to accume property used in the activity, or to accume property used in the activity that are not secured by your own property (other than property used in the activity). There is an exception for certain nondecouse hancoing bronowed by your nonnection with holding real property. See **Qualified non-**Nonrecourse loans used to finance the ac-

Cash, property, or borrowed amounts activity for used to the activity for countbued to the activity. Intal are protected against loss the activity that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement texcluding casual.

insurance against tort lia-

Amounts borrowed for use in the activity on a person who has an interest in the ctivity, other than as a creditor. or who is laised, under internal Revenue Code section 465(b)(3), to a person (other than you!) tion 465(b)(3), to a having such an interest

Qualified nonrecourse financing secured by real property used in an activity of holding real property that is subject to the an-risk rules is treated as an amount at risk. Qualified nonrecourse financing is financing for which no one is personally liable for replayment and is.

Borrowed by you in connection with hold-

Not convertible from a debt obligation an ownership interest, and

A quelified person is a person who actively and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person is not: Loaned or guaranteed by any Federal.
 state, or local government, or borrowed by you from a qualified person

A person related to you (although a person related to you may be a qualified person if the nonrecourse financing is commercially reasonable and on the same ferms as loans involving unrelated persons), or

You are not considered to actively participate if, at any time during the tax year, your interest including your spouse's interest) in the activity was less than 10% (by value) of all interests in the activity.

The seller of the property (or a person related to the seller), or

 A person who receives a fee due to your nestment in real property for a person raated to that person).

Modified Adjusted Gross Income. This is your adjusted gross income from Form 1040, line 31, without taking into account eny pass sive activity loss, taxable social security or equivalent rainfact enterment behavior, deductible confributions to an IRA or cartain other qualified retirement plans under Internating Revenue Code section 219, or the deduction for one-half of self-employment tax if you fine Form Belas, Exclusion of Interest From Senes EE U.S. Sawings Bonds Issued After 1999, include in your modified adjusted gross income the interest excluded on line and of the other than the interest excluded on line and of the other than the interest excluded on line and other than the interest excluded on line and the other than the interest excluded on line at the interest excluded on line and the interest excluded. at risk in a rental or royalty activity, get Form 6198 to determine the amount of your de-ductible loss and enter that emount in the appropriate column of Schedule E, line 22. In the space to the left of line 22, what *Form 6198 – Be sure to attach Form 6198 to your If you have amounts for which you are no

Passive Activity Loss Rulea

The passive activity loss rules may limit the amount of losses you can ordeduct. They apply to losses in Parts i, ii, and III, and on line 39 of Schedule E. Losses from passive ectivities may be first subject to the air-risk rules. Losses deductible under the air-risk rules. Losses deductible under the air-risk rules are then subject to the passive activity Enter on line 23 your deductible rental loss.
If your rental loss is from a bassive ectivity defined below, you may need to complete Form 8582, Passive Activity Loss Limitations, to figure the amount of loss, if any, to enter on line 23 But see the following ex-

Activities. If you had losses from rental real estate activities, you do not have to complete form 8582 to figure the amount of loss you can deduct on line 23 if you meet ALL THREE of the following conditions. for Certain Rental Reel Estate

You can generally deduct losses from passive activities only to the extent of income from passive activities. An exception applies to certain rental real estate activities (as one).

viously explained).

Rental real estate activities are your only passive activities

3. All of the following apply if you have an You do not have any pnor year u losses from any passive activities

 If married filing separately, you lived apart from your spouse all year, and You actively participated (defined later) of the rental real estate activities, end overall net loss from these activities

the year

 Your overall net loss from these activities s \$25,000 or less (\$12,500 or less if mamed separately), and

apply to remais of (e) substantially nonde-preciable property, (b) property incidental to development activities, and (c) property to activities in which you materially participate pation tests and the definition activity." See Pub 925 for specia Your modified adjusted gross income, defined later, is \$100,000 or less (\$50,000 or less if married filing separately)
If you meet ALL THREE of the conditions

material partici-

of the listed above, your rental real estate losses are not limited by the passive activity rules Enter the loss from line 22 on line 23 If you do not meet ALL THREE

for Form 8582 to find our if you must complete and affact Form 8582. active participation requirement without regular, continuous, and substiantial involvement in operations. But you must have participated in making management deci-Active Participation. You can meet

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E is generally not considered income from a passive activity. participated in making management decisions or arranging for others to provide services (such as repairs), in a significant and bona fide sense Management decisions that are relevant in context include approving new tenants,

For more details on passive activities, the instructions for Form 8582 and Pub. deciding on rental terms, approving capital or repair expenditures, and other similar decisions

From Partnerships **Estates**, or Trusts Corporations, ncome or Loss Parts II and III

nership, a shareholder in more than one S corporation, or a beneficiary of more than one estate or trust, do not report information from more than one entity on the same line. if you are a member of more than one part

to list your income or losses, affach a con-fruetion sheet using the same format as shown in Parts ii and III. However, be sure to complete the "Totals" columns for lines 28a and 28b, or lines 33a and 33b, as ap-propriate II you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the com-bined totals in Part I If you need more space in Parts It and III

Tax Shelter Registration Number. If you are claiming or you are reporting any deduction, loss, credit, or other tax benefit, or reporting income from an interest purchased registration number, and identifying number of the tax shelter. There is a \$250 penalty if you fail to report this number on your tax. or otherwise acquired in a tax shelter, you must complete and affact Form 8271, Investor Reporting of Tax Shelter Registration Number This reports the name, tax shelter

a shareholder in an S. corporation, of a ben-eliciary of an estate of trust, you must take into account your share of tax preference tens and adjustments from these entities on Form &251, Alternative Alinmum Tax— individuals, or Schedule H of Form 1041, U.S. Fducciary income Tax Return, for es-tates end trusts Tex Preference Items. If you are a partner Passive Activity. A passive activity is any business activity in which you do not materially participate and any rental activity regardless of participation See the instructions for Form 8582 to determine whether you materially participated in a business activity flow are a limited participation for treated as having materially participated in the partinership's activity for

Partnerships and S Corporations

If you are a member of a partnership or joint were a member of a stateworder in an S corporation. Use Part II to report your share of the partnership or S corporation income (even if not received) or its you would receive

The rental of real or personal property is generally a rental activity under the passive activity loss rules, but exceptions apply to this rule if your rental of property is not treated as a rental activity, you must determine

whether it is a trade or business activity, and, it so, whether you materially participated in

your return. Keep th am for your records. You should also receive a copy of the Partner's or Shareholder's Instructions for Schedule. If you do not receive these instructions for the properties of the propertie with your Schedule K-1, you can get a copy at most IRS offices Your copy of Schedule K-1 and its instructions will fell you where on your return to report your share of the items.

 If you have a current year loss or a pnor year unallowed loss from a partnership or en S corporation see At-Risk Rules on page E-2 and Pessive Activity Loss Rulee on page E-3 Special rules apply that limit losses. Please note the following

A working interest in an oil or gas well that you hold directly or through an entity that does not limit your liability is not a passive activity even if you do not materially participate.

The rental of your home that you also used for personal purposes is not a passive activity. See the instructions for line 2.

should get a separate statement of incomes should get a separate statement of incomes expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk nues for any activity, use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter the deductible loss, if any from Form 6198 in Part II, column (i), of Schedule E Partners and S corporation shareholders

If you have a passive activity loss, you generally need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II. column (g), for that activity But if you are a general partner or an S

corporation shareholder reporting your share of a partnership or an Scondorston Ross from a rental real estate activity, and you meet maturations for the conditions isted in the institutions for line 23, you do not have to complete form \$882 instead, enter your air complete form \$882 instead, enter your air If you have passive activity income, complete Part II, column (h), for that activity If you have nonpassive income or losses, complete Part II, columns (i) through (k), as lowable loss in Part II, column (g).

appropriate

If you are treating items on your tax return differently from the way the partnership or S corporation treated them on its return, you may have to file Form 8002. Notice of Inconsistent Treatment or Amended Return.

Partnerships

See the Schedule K-1 instructions before antering on your return other partnership items if to a passive activity or income or loss from any publicly traded partnership. you have other partnership items, such

as depletion, from a nonpassive activity. Show each riem on a begard time in Parl II you may deduct unreimbursed ordinary and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. Enter deductible unreimbursed pertnership expenses from nonpassive activities on a separate inen column (oil Parl II. Enter on Schedule A any unreimbursed parl entering expenses deductible as fremized deductions. Report allowable interest expense paid on incurred from debt-financed acquisitions. IP and II. Con Schedule A, depending on the type of expending on the type of expending terest is allocated. See Pub. 535 for details

if you claimed a credit for Federal tax on gasoline or other fuels on your 1992 Form 1040 (based on information received from partnership), enter as income in column or column (k), whichever applies, the the partnership), enter as income in coin (h) or column (k), whichever applies, amount of the credit claimed in 1992.

income or loss from the operation of the business may be considered not earnings from self-employment that must be reported on Schedule SE (Form 1040). Enter the amount from Schedule K-1 (Form 1055), line 15a, on Schedule SE, after you reduce this amount by any allowable expenses attributing to that income.

If you have losses or deductions from a poor year that you would not deduct because of the airnsix or basis rules, and the amounts are now deductible, do not combine the proviser amounts with any current year amounts for amount and many current year amounts the current year amounts and the current year amounts and the current year amounts on separate lines of Schedule

S Corporations

Your share of the net income is NOT subject to self-employment ita. Distributions of proving a accumulated earmings and profits of Scorporations are dividends and are reported on Form 1040, line 9. For details, get Pub. 589, Tax Information on S. Corporations.

interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. S35

As a shareholder in an S corporation, your share of the corporation's significant bosses and deductions (combined income, losses, and deductions) is limited to the adjusted basis of your corporate stock and any detit the corporation owes you. Any loss or deduction not allowed this year because of the basis limitation may be carned forward and deducted in elater year subject to the basis imitation for that year. If you are claiming a deduction for your share of an aggregate the adjusted basis of your corporate stock and of any debt the corporation owes you. See Pub. 589 for more information. loss, affach to

After applying the basis limitation, the de-ductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss unles expleined earlier

Il you have losses or deductions from a provyeel that you could not deduct because of the basis or airnes limitations, and the arrounts are now deductible do not combine the prior year amounts with any current year amounts to any ear a mounts to separ on Schedule Einstead, report the prory year amounts and the current year amounts on separate lines of Schedule E.

Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive a Schedule K-1 (Form 1041) from the fiduciary Do not attach that schedule to your return. Keep it for your records. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the relining from Schedule K-1 and its instructions will tell you where on your return to report the ritems from Schedule K-1.

If you have estimated taxes credited to you from a trust (Schodule K-1, ine 13a), write "Es payment claimed" and the amount on the dotred line next to line 36. Do not include this amount in the total on line 36 Instead, enter the amount no Form 1040, line 55.

a foreign trust may have to include in income the income received by the trust as a result of the trust had a US beneficiary. For more information, get Form 3550-A, Annual Return of Foreign Trust With US Beneficiary. person who transferred property to

Loss From REMICs Part IV. Income

for each quarter included in your tax year. You should receive **Schedule Q** (Form 1065) and instructions from the REMIC for each quarter. Do not attach the schedule(s) to your return. Keep them for your records. If you are the holder of a residual interest in a Real Estate Mongage investment Conduit (REMIC), use Part IV to report your total share of the REMIC's taxable income or loss

REMIC income or loss reported on Schedule E is not income or loss from a passive activity

Note: If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received Instead, report it on Form 1040, line 8a

ation sheet using the same format as in Part IV Effect he totals of columns (d) and (e) on line 38 of Schedule E. If you also completed Part I on more than one Schedule E. use the same Schedule E on which you entered the combined totals in Part I. If you are the holder of a residual interest in more than one REMIC, affach a continu-

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

Column (c). Report the total of the amounts shown on Schedule(s) Q, line 2c, in Part IV column (c). This is the smallest amount of you would show on Form 1040, line 37, is smaller than the total reported in column (c), you must enter the amount from column (c) on Form 1040, line 37 on Form 1040. laxable income you may report on Form 1040, line 37, for 1993. If the taxable income

Caution: Do not include the amount shown in column (c) in the total on line 38 of Sched-

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b, in Parl IV, column (e). If you kernize your deductions on Schedule A, include this amount on line 20

Summary Part V.

Line 40

Include any windfall profit tax credit or refund received in 1993 in the total on line 40 if you deducted the tax withheld on Schedule E in an earlier year and received a tax benefit for it on your tax return. On the dotted line next to this total, write "QWPT" and show the amount

Enter on line 41 your total share of gross farming and fishing income as shown on

A child must meet one condition from each of the three boxes on page 1 of Schedule EIC to be a qualifying child. A child doesn't have to be your dependent in most cases But if the child was named, special rules apply. See Merned Child on page EIC 2.

Form 4835 line 7 Schedule K-1 (Form 1120S) 1065), line 15b Schedule K-1 (Form 1041), line 23, and Schedule K-1 (Form 1041), line

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests

1. Your gross farming or lishing income for 1992 or 1993 is at least two-thirds of your gross income, and 2. You file your 1993 tax return and pay the tax due by March 1 1994

Instructions for Earned Income Schedule EIC, Credit

don't owe any fax

subtract it from the tax you owe. You can get a refund of the credit even if you Use Schedule EIC to figure the eamed income credit. If you can take the credit

Note: If you qualify, you may be able to get part of the credit added to your pay For detaits, get Form W-5 from your employer or call 1-800-829-3676.

Additional Information. Get Pub. 596, Earned Income Credit, for more details:

• Beaic Credit. This credit can be as much as \$1.434 for one qualifying child For two qualifying children, it can be as much as \$1.511. This is the maximum amount of this credit even if you had more than two qualifying children. Changes To Note

Heath Ineurance Credit. This credit can be as much as 246.5.1 if you paid for health insurance that covered a qualifying child, you may be able to take this credit if you were self-deductions on Schedule A or you were self-employed, see Speciel Rules below.

• Extra Credit for Child Born in 1983. If you have a qualifying child born in 1983, you may also be able to take this credit It can be as much as \$388. This is the maximum amount of his credit even if you had more than one qualifying child born in 1993 (for example, thins). If you paid someone to care for your child born in 1993 so you could work, see \$peciel Rules next.

Special Rules

Heelth Insurance Credit. If you take the health insurance credit, you must subtract the amount of this credit from any medical and dental expenses you claim on Schedule A.

Extra Cradit for Child Born in 1993. If you take this extra credit, you can't take the credit for child care expenses or the exclusion of dependent care benefits on Form 2441 for the same child. To help you decide if it would be better to take the extra credit or the credit or exclusion on Form 2441, see A Change To Note in the instructions for Form 2441. tract the amount of this credit from any amount used to figure the self-employed health insurance deduction on Form 1040, line 26 See Pub. 596 for details on how to figure the self-employed health insurance deduction and the health insurance credit If you were self-employed, you must sub-act the amount of this credit from any

if you choose to take the credit or exclusion on Form 244 if bry your qualifying child born in 1993, you can still take the beate credit and, if it applies, the heelth inaurance credit for that child.

Ministers and Members of Religious Orders. If you are filing Schedule SE, Self-Employment Tax, and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7 (allow, those special rules First, write "Clergy" at the top of Schedule EIC If you received a housing allowance or were provided housing, do not include the allowance or rental value of the parsonage as nontax.

able earned income on Schedule EIC, line 2 or line 5, whichever applies. This income should be included on Schedule SE, line 2

Do You Want the IRS To

Figure the Credit for

You?

If you do, fill in page 1 of Schedule EIC and attach it it you return. Be sure to enter the amount from Form 1040, line 31, in the space prouded below the 1. On Form 1040, enter FEIC on the dorted line next to line 56. Wake sure you fill in line 54 for Federal income tax withheld, Read interes 57 through 59 Fill in the lines that apply to you Sign and date you return, enter you cocupation, and mail if you are filling a joint return, your spouse must also soon if you are due a refund, we will send it to you if you owe tax, we will send you a bill. Then, if you are figuring the earned income credit yourself, determine how much of the income reported on Form 1040, line 7, was also reported on Schedule SE, line 2, Next, subtract that income from the amount on Form 1040, line 7. Then, enter only the result on Schedule EIC, line 4, Last, be sure to see the worksheet on page EIC-3 to figure the amount to enter on Schedule EIC, line 6.

General Information

Who Can Take the

You can take this credit if your adjusted gross income (Form 1040, line 31) is less than \$23,050 and you meet ell five of the Earned Income Credit following requirements

Qualifying Child

1. You worked and the total of your taxable end nontaxeble earned income (see page etc.) Is less than \$23,050. To see if you meet this requirement, you can fill in lines 4 through 7 on page 2 of Schedule EIC 2. Your filing status is Single, Marned filing jointly, Head of household, or Qualifying wid-

Example. You are divorced and have a 7-year-old son, Although you're ductors of old on the standard custody of your son, he is claimed as a dependent on his other parent's 1993 tax ferum. You're son is your qualitying child because he meets one condition from each box on page 1 of Schedule EIC. Your son is not a qualifying child of his other parent because he did not inte with the other parent because he did not inte with the other parent for more than half of 1993.

3. You have at least one qualifying child if the child was marned or is also a qualifying child of another person, special rules apply for details, see Merred Child and Qualifying Child of More Than One Person on page EIC-2.

5. You don't file Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion. 4. You are not a qualifying child of another person

A faster child is any child you cared for as your own child for example, if you cared for your nece as your own child, she is considered your foster child.

The following explains some of the terms used on page 1 of Schedule EIC.

A child placed with you by an authorized placement agency for legal adoption is an adopted child even if the adoption isn't final

Yee. Fill in the lines on Schedule EIC that Do you meet all five of the above requireapply to you.

Effect of Credit on Certain Wetlare Benefits. Any retund you receive as the result of claiming the earned income credit will not be used to determine if you are eligible for the following benefit programs, or how much you can receive from them. No. Enter "No" on the dotted line next to line 56 of Form 1040

To find out if your child qualifies as a stu-dent, see the instructions for line 1, column

(c), on page EIC-2.

To find out who is considered permanenti-by and totalfy disabled, see the instructions for line 1, column (d), on page EIC-2

son, daughter, or adopted child For exam-ple, a grandchild includes your great-grandchild, great-great-grandchild, etc.

A grandchild is any descendant of your

Aid to Families With Dependent Children

Medicard and Supplemental Security Income (SSI). Food stamps and low-income housing

로 - 교

Exception. The child, including a foster child, is considered to have lived with you for all of 1993 if both of the following apply. The child was born or died in 1993 Your home was the child's home for the Temporary absences (such as for school, vacation, or medical care) count as time lived entire time he or she was alive

Married Child. If your child was married at the end of 1993, that child is a qualifying child only if you can claim time of her as your dependent on Form 1040, line 6c But if his child's other parent claimed him or her as a dependent under the rules on page 14 for Children of Divorced or Separated Parents, this child is your qualifying child n the hame

a qualifying child of more than one person, only the person who had the highest adjustment of 200 may treat that child as a qualifying child. If the other person is your soouse and tyou are fulling a plont return, this rule doesn't apoly if you cannot take the learned income credit because of this rule, enter "No" on the dotted line next to lue 56 of Form 10-40. Quelifying Child of More Then One Person, It achild meets the conditions to be

Exemple. You and your 5-year-old daugh-noved in with your mother in April 1993. You are not a qualifying child of your mother. You are not a qualifying child for both you and your mother. Your adulated gross income for 1993 was \$7,000 and your mother's adjusted gross. ncome was higher, your daughter is you mother's qualifying child

Taxable Earned Income

This is usually the total of the amount reported or form 1901, line 7. July sour earnings from salt-employment (See the instructions for line 6 on page EIC-31 of tigue your earnings from self-employment). But if you received a taxable schodership of fellowship grant that wasn't reported on a W-2 form, see the instructions for line 4 on page EIC-3

Nontaxable Earned Income

Certain earned income is not taxable, but it must be included on Schedule EIC to see if you can take the earned income credit. It is also used to figure the amount of your credit if includes anything of value (income; goods, or services) that is not taxable which you received from your employer for your work. Some examples of nontaxable earned income are—

Basic quarters and subsistence allow-ances and the value of in-kind quarters and subsistence received from the U.S. military. This amount may be shown on your last Leave and Earning Statement for 1993 if it isn't or you need additional help, contact your legal assistance office or unit tax advi-

Combat zone excluded pay if you served in Oberation Desert Storm, contact your legal assistance office or unit tax advisor to find out the amount of combat zone exclud-ed bay you received in 1993

Housing allowance or rental value of a par-sonage for clergy members. But if you are fling Schedule SE, see Ministers and Mem-bers of Religious Orders on page EIC-1

 Voluntary salary deferrals II you chose to have your employer contribute part of your ago to certain retirement plans (such as a 401k) plan or the Federal Thirth Savings Plan) instead of hawing thad to you the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount devenience of your employer

Excludable dependent care benefits from Form 2441, line 19

a catetria plan, unless they are included in box 1 of your W-2 form(s). For details, see Pub. 596

nformation About Child or Children Your Qualifying

If you had a qualifying child, fill in columns (a) through (g) in ine 1.1 tyou don't give all the information asked for, it may take us longer to process your return and issue your return fill you had more then two qualifying children, you need to list only two to get the

Line 1, Column (a)

Enter each qualifying child's name. If you had more than two qualifying children, list only the two youngest children

If you had a qualifying child born in 1993, itst that child even if you chose to claim the credit or exclusion for child care expenses for this child on Form 2441.

Line 1, Column (c)

If your child was bom before 1975 but was under age 24 at the end of 1993 and a student, but a checkmark in column (c).

 Was enrolled as a full-time student at a school during any 5 months of 1993, or Took a full-time, on-farm training course duning any 5 months of 1993. The course had to be given by a school or a state, county, or local government agency. Your child was a student if he or she-

A school includes technical, trade, and mechanical schools, it does not include on-the-job training courses or correspondence

Line 1, Column (d)

 He or she cannol engage in any substan-tral gainful activity because of a physical or mental condition If your child was born before 1975 and was permanently and totally disabled during any part of 1993, put a checkmark in column (d). A person is permenently and totally dis-abled if both of the following apply

2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death Line

Meals and lodging provided for the con-

Column (e)

If your child was born before 1993, you must enter his of he social security number in column (e) If your child doesn't have a number, apply for one by fling Form SS-5 with your local Social Security Administration (SSA) office I usuality takes about 2 weeks to get a number ferred should be shown in box 13 of your W-2 form.

If your child won't have a number by the timey you are ready to the your return. SSk the SSk for give you a recent. When you file your return, enter. "Applied for" in column (e) If the SSk gave you a recent, attach a copy of it to you'r return.

Line 1, Column (g)

Enter the number of months your child lived with your your homen in the United States during 1993. Do not enter more than 12 Count temporary absences such as for school or vacation as time lived in your home. If the child lived with you for more than half of 1993 but less than 7 months. enter "7" in this column.

If the Exception at the top of column 1 on this page applies to your child, enter "12" in this column.

Other Information

Fill in lines 2 and 3 only if you want the IRS to figure the eamed income credit for you

Line

If you received any eamed income that is not assable, einer the folial of that income on line. 2. Ust the type and amount of this income on the dotted line next to line 2. If you need more space, attach a statement See Nontaxable Eamed Income on this page.

Line

Enter the total amount you paid in 1993 for health insurance that covered at least one of your disting children even if the insurance covered you and other members of your family

work that covered you, your spouse, and your qualifying fruid You bad band of the cost for the insurance and your employer paid part. Your pay statements for 1993 show that you paid a total of \$500 for the health insurance You should enter \$500 on tine 3 Exemple 1. You had health insurance at

Example 2. You baid \$700 for health insurance in 1993. The insurance covered you and your spouse for the first 6 months and you your spouse and you qualifying child for the last 6 months. The lotal amount you baid for the last 6 months. The lotal amount you be for health insurance for the last 6 months of 1999 was \$550. You should enter \$350.00 in line 3.

Do not include on line 3-

 The Medicare tax withheld from your pay or the Medicare tax paid as part of the selfemployment tax

dentists, nospi Amounts paid to doctors.

 Amounts paid for prescription medicines tals, etc

orminums contributed under a cafetene plan unless they are included in box 1 of your W-2 form(s)

dized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your Any amount paid, reimbursed, or subsi

igure Your Total Earned Income Credit

Line 4

If the total on Form 1040, line 7, includes an amount for a taxable scholarship of fellowship of fellowship of taxable scholarship of fellowship of form, subtract that amount from the 10tal on line 7. Einer the result on line 4 of Schedule EIC Aso, enter "SCH" and the amount you subtracted on the dotted line next to line 4.

Line 5

If you received any eamed income that was not taxable, enter the total of that income on line 5. List the type and amount of this income on the dotted lines next to line 5. If you need more space, attach a statement See Montaxeble Eamed Income on page EIG-2.

Line 6

If you were self-employed or you reported your income and expenses on Schedule C or C-EZ as a statutory employee, use the worksher on this bage to floure the amount to enter on line 6. If you are fliing a joint return and your spouse was also self-employed or reported income and expenses on Schedule C or C-EZ as a statutory employee, add your spouse's amounts to yours to figure the amount to enter on line 6. Statutory Employee, If you were a statutory employee, the "Statutory employee" box in box 15 of your W-2 form should be checked

Lines 8-11

The amount of the basic credit depends on whether you listed one qualifying child or two qualifying children on line 1 of Schedule Elö. If you had more than two qualifying children, you need to list only two to get the maximum. basic credit

If you listed a qualifying child who was bom in 1993, you can use that child to figure your basic credit even if you are also using that child to take the extra credit for a child bom in 1993.

Self-Employed Filera, If you used the worksheet in Pub 596 to figure your self-employed health insurance deduction and your health insurance credit, be sure to enter "HIC" next to line 9

 Ambunis contributed under a cateteral plan unless they are included in box 1 of your W-2 form(s). If you paid for health insurance in 1993 and the insurance covered at least one of your qualifying children, you can also take the health insurance credit

Any amount paid, reimbursed or subsi-dized by Federal, state, or local governments or their subsidiary agencies or offices unless your must include that amount in your

Line 15. Enter the total amount you paid in 1993 for health insurance even if the insurance covered you and other members of your family

work that covered you, your spouse, and you qualitying child You path part of the cost for the insurance and your employer band part Your pay statements for 1993 show that you pad a lotal of \$500 for the neath marrance You should enter \$500 on the Exemple 1. You had nealth insurance at work that covered you, your spouse, and

 You listed on line 1 of Schedule EIC a child born in 1993, AND You did not take the credit for child care expenses or the exclusion of decendent care benefits on Form 2441 for the same child

You can take this extra credit ONLY if

Lines 17-19

Example 2. You paid \$700 for health insurance in 1993. The insurance covered you
and your spouses for the first 6 months and
you, your spouses and your qualifying child
for the last 6 months. The total amount you
paid for health insurance for the last 6
months of 1993 was \$350. You should enter
\$350 on line 15.

Line 20

If you had more than one qualifying child born in 1993 (for example, twins), the amount of this credit does not change

 The Medicare tax withheld from your pay or the Medicare tax paid as part of the self-Do not include on line 15employment tax

Add lines 11, 16, and 19 Enter the total on line 20 and on Form 1040, line 58 But if you owe the alternative minimum fast Form 1040, line 49). If its subtract that tax from the amount on line 20 of Schoelule EIC. Next, enter the result (if more than zero) on Form 1040, line 56. Then, replace the amount on Schedule EIC, ine 20, with the amount on Schedule EIC, ine 20, with the amount entered on Form 1040, line 56.

 Amounts paid for prescription medicines Amounts paid to doctors, dentists, hospiand drugs tals, etc

Worksheet for Line 6 (keep for your records) 1. If you ere filing Schedule SE:

ė Section A, line 3, or Section B. line 3, whichever applies Enter the amount from Schedule

ŧ, Ď Enter the amount, if any, from Schedule SE, Section B, line 4b. Enter the amount from Form 1040, line 25 Add lines 1a and 1b ۵ ن ö

Subtract line 1d from line 1c

If you are NOT filing Schedule SE because your net earnings from self-employment were less than \$400 or you had a net (foss), complete lines 2s through 2c. But do not include on these lines any amount exempt from self-employment (ax as the result of the filing and approval of Form 4029 or Form 4361.

schedule F line 36, and farm partnerships. Schedule K-1 (Form 1065), line 15a Enter any net farm profit or (loss) Schedule F. line 36, and

28.

Enter any net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other ۵

Hyou are filing Schedule C or G-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ Add lines 1e, 2c, and 3. Enter the total here and on Schedule EIC, line 6, even if a loss. If the result is a loss, enter it in Add lines 2a and 2b. Enter the total even if a loss.

ର୍ମ સં

Ceuton: If line 6 of Schedule E(C is a loss, subtract it from the total of lines 4 and 5 and enter the result on line 7 if the result is zero or less, you can't take the earned income credit parentheses and read the Caution below

EIC-3

																		-1	
П	Two Children c credit	212 205	198	170	136	101	80 73 80 80 80 80	59 52 45	31 24 24	3 10		2							
		209 202 195	189	162	136	601 86	83 76 70 63	57 50 43	30 24 24	100	3	the credit							
П	S 3 3	21,500 21,550 21,600	21.650 21.700 21.750	21,850	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	22222	22222 250222 260222	2,22 58,72 87,73 87,73	2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	22,000		may not take t							
П	_ S = m =	S 8 8	21,600 2			8888		9886				may							
Ш	0 1 2 2 4	637 630 623 21,21	616 2 2 609 2 2 609 2 2 609 2 2 609 2 2 609 2 2 609 2 2 609 2 2 609 2 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 609 2 6000 2 6000 2 600 2 600 2 600 2 600 2	_	-			+	_	_	00 66	372	359	338	310	98 89 75	268 261 2547	233	EIC-5
	you tinte	605 598 592	585 578 572									354	347					222	
	Se S	8860																	
	A 4 9 2 8	500 18,5 500 18,5 550 18,8	08.81 04.730 08.781 08.730						1	1		20,400	00000000000000000000000000000000000000	- 1			22 22	21,350	
	_	18.4 26.5 32.5 32.5 32.5	18.600 18.650 18.700	18,800 18,850 008,81	000,91 000,91 000,91 001,91	19,250 19,250 19,350	19,400 19,500 19,500	19,600 19,650 19,700	08,750 19,860 19,860	20,000	58 88 55 88	20,300	8888 8888 8888	20.00	00,000	88 88	21,150 21,150 21,200 21,200	21,300	
	의 발 기 등 등 	1,041	1,020	1.006	982 978 964 958	951 944 937 930	923 916 909 902	895 888 881	874 867 850 853	839	818	767	783	3 255	728	707	686 679 672 665	658	
Ш	And you One Child	1,0001 995 988	981 975 968	948	928 922 915 909	902 895 889 882	876 869 862 856	849 843 836	829 823 816 810	796	777	757	737	717	691	664	651 638 631	625	
		15,550	15,850 15,700 15,750	15,850	050.91	18.250 18.300 16.350	18,450 18,500 16,550	18,550 16,700 16,750	16,850 16,900 16,900	17,050	7,250	17,350	17,450	17,650	17,850	8,000 8,000 8,050	18,150 18,250 18,250	18,350	
	School Brown	15,550	15,600 15,650 15,700							- 1		- 1	17,450		- 1		55 55 55 55 55 55 55 55 55 55 55 55 55 5	18,300	
F		l ,	1 1		1						1					<u> </u>	<u>'</u>		\
	But u entre e coli Sche	you listed—	children beauc cradit	1 1,424 5 1,417 8 1,410 1 1,403	FFFF			9 1,306 2 1,299 6 1,292 6 1,292	9 1.285 2 1.278 6 1.271 9 1.264	3 1.257 6 1.250 9 1.243 3 1.236	6 1,229 0 1,222 3 1,215			7 7 1.166 4 1.153	7 1,146	7 1,118 7 1,104 1 1,097	1,090 8 1,083 1,078 1,069	continues page)	
	down the "At least — cludes the amount yo ext, read across to the children you listed on column on Schedule E	And	Chid	0 1.351 0 1.345 0 1.338 0 1.331				0 1,236 0 1,232 0 1,226	1,219 00 1,219 00 1,208 01,199	00 1,193 1,166 1,179 1,779 10 1,773	001,1 00		1	001.100	00 1,087 1,080 1,074 1,074	000 000 000 000 000 000 000 000 000 00	1,034	is table co	
	id down the "includes the a Next, read ac g children you it column on S	iroum edule EIC,	But less than	12,850 12,950 12,950 13,000				13,750	00 13,850 00 13,900 00 13,950 14,000	00 14,050 14,100 14,150 14,200	14,250		1	00 14,700 00 14,700 00 14,750	00 14,850 00 15,000	00 15,050 00 15,100 00 15,150 00 15,200	250 15,250 250 15,250 300 15,300 15,400	(This ta	
		If the amount on Schedule I	At least	12.600 12.650 12.900 12.950	13,000 13,050 13,100 13,150	00000000000000000000000000000000000000	13,500	13,750	13,850 13,850 13,950 13,950	14,000 14,050 14,100 14,150	2 2 2 2 00 00 00 00 00 00	44.4	14,500	14,650 14,700 14,700	14,800 14,850 14,900 14,850	15,000 15,050 15,100 15,100	2555		_
	asic credit: First, read and find the line that and find the line that eld of Schedule ElC is number of qualifying the credit from that chever applies	you listed—	children ac cradit	1,097	1,136	1,185	1224	1263	1,302	1,331	1,360	1,409	1,428	1,458	1,487	1,508 1,501 1,494 1,487	1.480	1,452	0.45.
	uc cred and the find the school of Sch number the cred the cred app	And you	Your besic	1.050	1,096	1,133	1,170	1207	1,226 1,235 1,244 1,253	1,263 1,272 1,281 1,290	1300	1,337	1,355	1,383	1,411	1,424	1,397	1,371	967'
	d your basic columns and f e 7 or line 9 of refudes the nur hen, enter the 10, whicheve	ule EIC,	But less than	5,850 5,750 5,750 5,800	28.82.82 0000 0000	0.8.8.8.0 0.00 0.00 0.00 0.00 0.00 0.00	0.000	96,500	6.650 6.700 6.750 6.800	6.850 6.900 7.000	7,100	7,250	7,400	7,500	7,850 7,700 7,750 12,200	12,250 12,300 12,350 12,400	12,450 12,500 12,560 12,600	12,660	12,900
	To find your basic cradit. First, read than "columns and find the line that in on line? To fine 9 of Schedule EIC National death the number of qualifying that includes the number of qualifying CIC Then, enter the credit from that or line? 0, whichever applies	If the amount on Schedule E line 7 or	At B the Bith	5,600 5,850 5,700 5,750	0.8850 0.900 0.900 0.900	000000000000000000000000000000000000000	6,300	0.550	6,850 6,700 6,750	6.800 6.800 0.900 0.950	000,7,7	7,200	7,300	7,500	7.850 7.850 7.700 7.750	12,250 12,250 12,300 12,350	12,400 12,450 12,500 12,360	12,800	12,730
		Two	redit	551 561 570 580	590 600 619	629 639 648 658	697	726	746 756 765 775	785 795 804 814	824 834 853	863	882	902 912 921	941 951 970	086 089 099 099 099	1.029	1,058	EIC-4
		And you is		523 532 541 550	560 569 578 587	597 606 615 624	643	689 689 698	708 717 726 735	745 754 763 772	782 791 800 800	828	837	856 855 874 883	893 902 911 920	930 939 948 957	967 976 985 994	1,004	150
	<u> </u>	j.	2	2.850 2.900 3.000	3,050 3,100 3,150	3,250 3,300 3,400	3,500	3,750	3.850 3.850 4.000	4,050 4,100 4,150 4,200	4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,300 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000	500	4,550	4,750 4,750 4,900	4,850 4,900 4,950 5,000	5,060 5,100 5,150 5,200	5,250 5,300 5,350 5,400	5.500	208,0
	Credit Credit	If the amount on Schedule E	At But least than	2,800 2,950 2,950				3,750	3,950	4,000 4,050 4,100 4,150	2500			4.750 4.750 4.750	008,4 008,4 008,4 008,4 008,4	8,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	5.280 5.380 5.380 5.380	5,450	
		Two		35 34 34	252	93	132	180	200 210 219 229	239 249 258 268	278 288 297	327	336	356 375 385	395 405 414 424	434 453 463	473 483 492 502	512 522 531	180
	Basic ad income	And you list	2	\$5 23 32	45 60 69			162	190 199 208 217	227 236 245 254	264 273 282 291			338 347 356 365	375 384 393 402	412 421 430 439	449 458 467 476	486 495 504	
	E A Earn		1 1	36200	300 300 400 400	000000 0000000000000000000000000000000	98208	26 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,050	1,250 1,300 1,400	05. 05. 05. 05. 05. 05. 05. 05. 05. 05.		Ì	2,950	2,050 2,100 2,150 2,200	2,250 2,300 2,350 2,400	05000 05000 05000	050 057 057 057	908
	TABLE 1993 Ea	t the amount on Schedule EIC.	Bulli	2855	35050			950 050	1,000	1,250	400 1,500 1,500 1,500			1,850 1,850 1,900 1,950 2,	2,000 2,100 2,100 2,100 2,100 2,150	2.200 2.250 2.350 2.350 2.350	22.22.450	2,600 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2	~
	1 F # 8	S ec.	At Reast						FFFF.	FFFF			FF		ก่กกก	nnini	4444	0000	,

		_																				
edit for a child born in 1993; First, assimited fresh than collumns and dudes the amount you entered on redule EIC. Next, read across and enter the credit on Schedule EIC.	If the amount Your on Schedula EIC, credit Ine 7 or 10r a line 9, is— child	At But less born in least than re-	16,800 16,860 122 16,860 16,700 121 16,700 16,750 119 16,750 16,800 117		20,000 20,060 108 20,060 20,100 106 20,100 20,150 105 20,150 20,200 103	20,260		20,880 20,700 20,750 20,800				21.450 21.450 21.450 21.450	21,460 21,700 21,760 21,800	22.250 22.250 22.250 22.250	2 4 4 4 8 8 5 5 5 5	22.20 22.30 23.00 28 22.30 22.30 22.30 23.40 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.00 24.	22222	222 200 200 200 200 200 200 200 200 200			\$22,050 or more—you may not take the credit	
To find your extra credit for a child born in 1993; First read down the "At least—But less than" columns and find the line that includes the amount you entered or line 7 or fine 9 of Schedule EIC. Next, read across and find the credit Then, enter the credit on Schedule EIC line 17 or line 18, whichever applies	chedule EIC, credit f or a child	At But less 1993 At least than 19—		16,060 251 16,100 249 16,150 247 16,200 245	16,250 244 16,300 242 16,360 240 16,400 238	18,450 237 16,500 235 18,50 233 16,50 231	18,700 226 18,700 226 18,750 226 18,800 224	16,860 222 16,900 221 18,960 218 17,000 217	17,060 215 17,100 213 17,150 212 17,200 216	17,250 208 17,300 206 17,360 205 17,400 203	17,460 201 17,500 199 17,860 197 17,800 196	17,860 194 17,700 192 17,750 190 17,800 188	17,860 167 17,900 165 17,950 183 16,000 161	18,060 180 16,100 178 18,150 176 18,200 174	18,300 177 18,300 171 16,360 169 16,400 167	ទិនិទិនិ	18,700 156 16,750 155 16,800 153	16,900 16,900 16,000 146 16,000	16,060 142 16,100 142 16,150 140	16,250 137 16,300 135 16,360 133 16,400 131	16,460 130 16,500 128 16,550 126 16,650 124	
δi F	chedule EIC, credit for a for a child	-		12,250 387 12,350 385 12,350 383 12,400 381	12,400 12,450 379 12,450 12,500 378 12,500 12,550 376 12,560 12,900 374	372 371 369 367	12,850 365 12,850 363 12,850 362 13,000 350	13,060 358 13,100 356 13,150 354 13,200 353	13,260 351 13,360 347 13,460 346	13.450 344 13.500 342 13.560 340 13,800 338	13,960 337 13,700 335 13,750 333 13,800 331	13,850 329 13,800 328 13,860 328 14,000 324	14,060 322 14,100 321 14,150 319 14,200 317	14,250 315 14,300 313 14,360 312 14,400 310	14,450,308 14,500,308 14,500,308 14,800,304	\$ \$ \$ \$ \$	14,860 292 14,860 292 15,000 288	15,100 285	15,250 280 15,300 276 15,360 276 15,400 274	15,450 272 15,500 271 15,560 269 15,800 267	15,860 265 15,700 263 15,750 262 15,800 260	EIC-7 100
Credit 1993 Credit	If the amount Your on Schedule EIC, credit line 7 or for a line 9, is—	At Butless 1993	3,800 3,850 191 3,650 3,800 194 3,800 3,860 196 3,850 4,000 199	4,050 4,150 2,000 4,000	4,360 4,360 4,000 4,000 6,400	4,450 4,500 4,550 4,800	4,800 4,860 231 4,650 4,700 234 4,700 4,750 236 4,750 4,800 239	4,850 4,900 4,960 5,000	5,060 5,100 5,150 5,200		5,440 5,500 5,560 5,860	5,860 5,700 5,750		6.06 0.100 0.2150	00000	6,460 6,500 324 6,500 324 6,500 324 6,500 329 6,550 8,600 379	0.000	0.000	7,000 7,060 351 7,060 7,100 354 7,100 7,150 359 7,150 7,200 359		7,450 7,500 7,560 7,800	
M 20	Your Credit	At But less 1993 least than ta-			25 25 25 25 25 25 25 25 25 25 25 25 25 2		900 850 41 650 900 44 900 960 46 950 1,000 49			1,450 1,500 1,560 1,600	1,600 1,860 81 1,650 1,700 64 1,700 1,750 86 1,750 1,900 89	1,850 1,900 2,000	2,000 2,060 101 2,050 2,100 104 2,100 2,150 106 2,150 2,200 109	2,350 2,350 2,350 2,350	2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,		9,000	03,100	0000	3,450 3,500 3,560 3,800	3,800 3,860 181 3,850 3,700 184 3,700 3,750 186 3,750 3,800 189	
ance credit: First, read down an" columns and find the line you entered on line 7 or line ead across and find the credit Schedule EIC. line 12 or line	P o e	But less	19,650 19,700 19,750 16,800	19,850 19,950 20,000	20,20,05 20,150 20,20,05 20,20,05	20,250	20,500	20,750 20,750 20,750 20,750	20,800	21.150	22.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	27.2.2.5	21,860	21.850	8 8 8 2 8	Z.200 Z.200 33 Z.200 Z.300 33 Z.300 Z.300 33	2888 2888	2222 2522	- L	22,000	\$23,050 or more—you	
eelth insurance But less than "he amount you gig. Next, read a credit on Sciappies	chedule EtC, health	SS SS	15,850 310 15,900 308 15,650 305 16,000 303	16,100 299 16,150 297 16,150 297	16,250 293 16,350 290 16,350 286 16,400 286	16,450 284 18,500 282 18,550 280 16,800 276		800 16,850 267 850 18,800 265 800 16,950 263 950 17,000 260	17,050 258 17,100 256 17,100 256 17,700 254	17,250 250 17,300 248 17,350 245 17,340 245	17,450 241 17,500 239 17,550 237 17,550 237	17,650 233 17,700 236 17,750 228	224	16,050 215 16,100 213 16,100 213	16,250 207 16,360 205 16,360 203		18,650 190 16,700 198 18,750 185 18,750 185	18,850 181 16,900 179 16,950 177	950 18,000 175 000 18,050 173 050 18,100 170 101 18,100 170	18,200 166 18,250 164 18,300 162	18,350 18,400 158 19,400 18,450 155 16,450 18,500 153 18,500 19,550 151	16.800
Credit	chedule EIC, health	At But less 13— A	7,650 7,750 12,200	2555	400 12,450 450 12,500 500 12,550 550 12,560	600 12,850 650 12,700 700 12,750 750 12,800	850 12,850 850 12,900 900 12,950	000 13, 13, 13, 13, 13, 13, 13, 13, 13, 13,	250 13.250 250 13.300 300 13.350	450 13,450 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,550 13,55	600 13,650 13,700 13,750 13,750	800 13,800 650 13,900	000000000000000000000000000000000000000	250 14,250	450 450 14.450 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 14.500 1	14,500 14,650 361 14,650 14,700 359 14,700 14,700 357 14,700 14,750 357	800 14,850 850 14,900 900 14,950	000 15,050 050 15,100 101 15,150		15,400	55 08 087 51 089 51 51 52	05/
h Insurance Credit	chedula EJC, health or insurance		3,850	4,150 4,150 4,200	4,250 4,000 4,000 4,000 4,000	4 450 550 4 550 6 550	1	0.004.4	0.050	5,250	5,500	5,650 5,750 5,750	0.850 0.950 0.950 0.000	0.000	8,250 8,350 8,350	6,450 8,450 385 6,450 8,500 382 8,500 8,550 392 8,550 392	6,650 6,700 8,750	6.900	7,000	7,250	7,350 7,400 443 7,400 7,400 443 7,450 7,550 446 7,500 7,550 452	7.600
TABLE B—Health 1993 Earned Income	amount Your chedula EIC, health or credit	At Butless is—		% %% % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % % %	05 00 00 00 00 00 00 00 00	650 750 750 750 750		0.000	0.000	1,500 1,400 89 1,450 1,500 89 1,500 1,500 92	0.000	0.000	2,150	2,350	2,500	2,800 2,800 153 2,650 2,700 161 2,700 2,800 164	2,900 2,900 2,900 2,900 2,900	3,100	3,200	3.450	3,550 3,600 215 3,650 3,650 216 3,650 3,700 221 3,700 3,750 224	250

quences of electing to report CCC loan pro-ceeds as income, forfering CCC loans, and repaying CCC loans with certificates, see Pub. 225

For more information on the tax conse

nstructions for From Farming Profit or Loss Schedule F,

General Instructions

Change To Note

Deduction for Clean-Fuel Vehicle Refuel-ing Property, A deduction may be claimed on Schedule F. line 34 for part of the cost of qualified clean-fuel vehicle refueling prop-erty placed in service after June 30, 1993 See Pub, 535, Business Expenses, for more details.

Other Schedules and Forms You May Have To File

Schedule E to report rental income from pastureand that is based on all at charge Report this income in Part 1 of Schedule E But report on line 10 of Schedule E pasture income received from taking care of someone elses is luestock.

Schedule SE to pay self-employment tax on normer from any trade or bushness. Form 4662 to claim depreciation on assets placed in service in 1993, to claim amortization that began in 1993, or to report information on vehicles and other listed property. Form 4684 to report a casualty or their gam or loss involving farm business grouperty, in-cluding livestock held for draft, breeding, sport, or dairy purposes. See Pub 225 for more information on how

to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.

involuntary conversions (other than from a casualty or theft) of certain farm property Also use this form to report sales of livestock neld for draft, breeding, sport, or dairy purposes Form 4797 to report sales, exchanges, or

Form 4835 to report rental income based on larm production for corp shares if you did not materially participate (for self-employment tax purposes) in the management or operation of the farm. This income is not subject to self-employment it ax See Pub. 225. Form 8824 to report like-kind exchanges.

Heavy Vehicle Use Tax

If you use certain highway trucks, truck-trailers, traction-trailers, or busses in your trade or business, you may have to pay a Federal highway motor vehicle use tax Get Form 2290, Heavy Vehicle Use Tax Aetum, to see you owe this tax

Information Returns

wages paid to employees, certain payments of fees and other nonemployee compensa-You may have to file information returns for

ton, interest, rents, royalities, annuties, and persions You may also have follia ninformation return if you sold \$5,000 or more of consumer products to a person on a buy-sell, daposit-commission, or other similar basis for resale. For more information, get the Instructions for Forms 1099, 1099, 5498, and #Y-3C.

in one or more related transactions in your farming business, you may have to file Form 8300. For details, get Pub. 1544, Reporting Cash Payments of Over \$10,000 If you received cash of more than \$10,000

Estimated Tax

If you had to make estimated tax payments in 1993 and you underpaid your estimated tax, you will not be charged a penalty if both of the following apply:

1. Your gross farming or fishing income for 1992 or 1993 is at least two-thirds of your gross income

2. You file your 1993 tax return and pay the tax due by March 1, 1994 For more details, see Pub. 225

Specific Instructions

Filers of Forms 1041 and

Do not complete the block labeled "Social secunty number (SSN)" instead, enter your employer identification number (EIN) on line

8 Lines A and

On line A, enter your principal crop or activity for the current year

On line B, enter one of the 15 principal agricultural activity codes listed in Part IV on page 2 of Schedule F. Select the code that best describes the accurce of most of your income. Field crop includes the production of grains such as wheat, nce, feed com, soy-beans, barley, rye, and lentils, and nongrains such as cotton, tobacco, sugar, and Insh potatoes

Line (

Under the cast method, include all income in the year you actually get it. Generally, deduct expenses when you pay them. If you use the cash method, check the box labeled. Cash " Complete Parts I and II of Schedule Under the sccrusi method, include income in the year you earn it it does not matter when you get it. Deduct expenses

F-1

when you incur them. If you use the accrual method, check the box labeled "Accrual" Complete Parts II, III, and line 11 of Schedule

of deductions based on economic performance Get Pub. 538, Accounting Penods and Methods, for details Other rules apply that determine the timing

Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, any other noncorporate group, or an S. corporation if:

The interests in the business have ever been for sale in a way that would require registration with any Federal or state agency, or 2. More than 35% of the loss duming any tax year is shared by limited partners or limited entrepreneurs. A limited partners or inwested or required to be invested in the partnership A limited entrepreneurs is a person who dioes not take any active part in managing the business.

Line D

You need an employer identification number likily only if you had a Kedop plan or were required to file an employment, excess, fidu-cary, partnership, or alcohol, tobacco, or fineams tax return if you need an Elliv file Form SS-4, Application for Employer Iden. tification Number.

٥ ine. leave If you do not have an EIN, lank Do not enter your SSN. blank

Line

Meternal Pertucipation. For the definition of material participation for purposes of the passive activity rules, see the instructions for schedule C (Form 1040), line I, on page C-2 If you meet any of the material participation tests described in the line I instructions for Schedule C, check the "Yes" box

If you are a retired or disabled famer, you are treated as materially participating in a farming business if you materially participating or disability. Association of disability. Associating your retirement or disability. Associating in a farming activity if the real property used for farming meets the estate tax uues for spocial valuation of farm property passed from a quality-ing decedent, and the surviving spouse. acti

nally participate If you checked "No" and you have a loss from this business, see Linn on Lossea on page F-2 If you have a profit from this business activity but have current Check the "No" box if you did not mateyear losses from other passive activities or ively manages the farm

Limit on Losses. If you checked the "No" box on line E and you have a loss from this business, you may have to use Form 6582 to figure your allowable loss, if any, to enter on Schedule, line 36. Generally, you can deduct losses from passive activities only to the extent of income from passive activities. For more details, get Pub. 925, Passive Activity and At-Risk Rules Part I. Farm to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information. of filled-in

Additional Information. Pub. 225, Farmer's Tax Guide, has samples forms and schedules, and lists important dates that apply to farmers.

cash actually or constructively received and the fair market value of goods or other property received for these items. In Part I, show income received for items listed on lines 1 through 10 Count both the Income—Cash Method

Income is constructively received when it is credited to your account or set aside for you to use

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on line

Because of Drought Sales of Livestock

If you sold livestock because of a drought, you can count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if all of the following apply

 You can show that you sold the investock only because of the drought Your area qualified for Federal aid Your main business is farming

Information Returns

If you received information returns (Forms 1099 or CCC-1099-G) showing amounts paid to you, first determine if the amounts are to be included with farm income. Then, use the following chart to determine where to report the mocime an Schedule F include the Form 1099 or CCC-1099-G amounts with any other income reported on that lines with any other income reported on that lines.

TOUR BOOK	O DIMINA
manu	report
Form 1099-PATR	Line 5a
Form 1099-A	Line 7b
Form 1099-MISC	
(for crop insurance)	Line 8a
Forms 1099-G or CCC-1099-G	
(for disaster payments)	Line 8a
Forms 1099-G or CCC-1099-G	
(for other agnicultural	
program payments)	Line 6a

You may also receive Form 1099-MISC for other types of income in this case, report it on whichever line best describes the income. For example, if you received a Form 1099-MISC for custom farming work, include

this amount on line 9, "Custom hire (machine

r year unallowed passive activity losses, the instructions for Form 8582, Passive

pnor year unallowed pass see the instructions for Fr Activity Loss Limitations

Use Schedule F to report farm income and expenses. File it with Form 1040, 1041 or 1065

may subject you

This activity

Additional Information. Pub.

Lines 1 and

secure a CCC loan, you may elect to repor the loan proceeds as income in the year yo. receive them, instead of the year you sell this crop. If you make this election for made the election in a prior year), report loan proceed-you received in 1993 on line 7a and affac-a statement to your return showing the de What if if forfered a CCC Loan? Include the full amount forferted on line 7b, even you reported the loan proceeds as income On line 1, show amounts received from sales of livestock and other items bought for resale On line 2, show the cost or other basis of the livestock and other items you actually pios

tails of the loan(s).

Line 4

Show amounts received from sales of live-stock, produce, grains, and other products

If you did not elect to report the loan pro ceeds as income, also include the fortested amount on line 7c.

If you received distributions from a cooperance in 1992, you should receive Form 1089-PATR. On line 5a, show your folat distributions from cooperatives. This includes callronage dividends, morpatronage distributions by morpatronage distribution of morqualitied notices and per-unit retain allocations, and reper-unit retain allocations. 55 Lines 5a and you raised

If you did elect to report the loan proceeds as income, you greeneitly will not have arenty on line 7C. But if the amount forfeited is different from your basis in the commodity. You may have an entry on line 7C.

What If I Repaid a CCC Loan With CCC Certificates? Include on line 7b the amount of any CCC loan you repaid with certificates even if you reported the loan proceeds as income.

If you did not elect to report the CCC loan pockeds as morone, include on time 7 or the amount of the loan you repaid with the certificates minus your basis in those certificates. Your basis in mose certificates is the face value of the certificates you included as Show patronage dividends (distributions) received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, seport the far market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit retains in cash, show the amount of cash. If you received qualified per-unit retain certificates, show the strain certificates, show the strain certificates, show the strain certificates.

If you elected to report the loan proceeds as income, do not include on line 7c the amount of the loan you repaid with the certificates

income, or the amount you paid for them

Do not include as income on line 5b par-trorage dividents from buying personal or family items. Capital assets, or depreciable assets Enter these amounts on line 5b only. If you of ond report parroyage dividends from these items as income, you must sub-tract the amount of the dividend from the tract the amount of the dividend cost or other basis of these items

Lines 8a through 8d In general, you must report crop

6a and 6b Lines

proceeds in the year you receive them. Fed-eral crop disaster payments are treated as crop insurance proceeds. However, if 1993 wes the year of damage, you may elect to

include certain proceeds in moome for 1994. To make this electron, check the box on line 8c and attach a statement to your return See Pub. 225 for a description of the proceeds for what you must include in your state-Enter on line 6a the TOTAL of the following amounts. These are government asymetrs you received, usually reported to you on Form 1089-G. You may also receive Form CCC-1089-G from the Department of Agnoculture showing the amounts and types of payments made to you.

 Pnce support payments. Diversion payments.

Miles To

ayments in the form of materials (such Cost-share payments (sight drafts).

crop insurance proceeds, you must defer all such crop insurance proceeds (including Federal disaster payments).

Enter on line 8a the TOTAL crop insurance

proceeds you received in 1993, even if y elect to include them in income for 1994

Generally, if you elect to defer any eligible

fertilizer or time) or services (such as gradior building dams). ace value of commodity credit certifi-es (often called "genenc" or "PIK" certifies (often called "genenc" or "PIK"

Enter on line 8b the taxable amount of the proceeds you received in 1993. Do not include proceeds you elect to include in

clude proceeds you elect to include

income for 1994

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1992 and elected to include in income for 1993.

On line 6b, report only the taxable amount: example: if you quality to exclude pay-nits received under certain cost-shaning and cost-shaning isservation programs (see Pub 225), do include these payments on line 6b.

Lines 7a through 7c

Commodity Credit Corporation (CCC)
Loans, Generally, you do not report CCC
loan proceeds as income However, if you pledge part or all of your production to

Enter on this line the income you received for custom hire (machine work).

Use this line to report income not shown on lines. I through 9. For example, include the following income items on line 10.

Illegal Federal irrigation subsidies See Pub. 225.

Bartering income

Income from discharge of indebtedness Generally, is debt is carcied of forgiven, you must include the canceled amount in noom. However, cetain solvent farmers may exclude from income discharged qualited from indeptedness. For information on whether you must include in income any discharge of indebtedness, see Pub. 285 charge of indebtedness, see Pub. 285.

State gasoline or fuel fax refund you got in 1993

 The amount of credit for alcohol used as a fuel that was entered on Form 6478. The amount of credit for Federal tax paid on fuels claimed on your 1992 Form 1040

Any recapture of excess depreciation, including any section 178 expense deduction, if the business use percentage of any listed property decreased to 50% or less in 1993. Use form 4787, Sales of Business Property. to four a the recapture. See the instructions for Schedule C. (from 1040), ine 13, on page C-3 for the definition of listed property.

The inclusion amount on leased listed property other than vehicles) when the busi-ness use percentage drops to 50% or less.
 Get Pub. 534, Depreciation, to figure the amount.

Report the gain or loss on the sale of commodify futures contracts on this line if the contracts were made to protect you from price changes. These are a form of business insurance and are considered hedges. If you had a loss in a closed futures contract, enclose it in parentheses.

Caution: For property acquired and hadging positions astablished, you must clearly identify on your books and records that the transaction was a hedging transaction

Purchase or sales contracts are not true hadges if they offset losses that already occurred. If you bought or sold commodify hurses with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report it on Form 6781.

Part II. Farm Expenses

Do not deduct.

 Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income. Expenses of reising anything you or your

The value of animals you raised that died family used

Loss of inventory.

Personal losses

Capitalizing Costs of Property. If you produced real or tangble personal property or asselice, certain expenses must be included in inventiony costs. If you were repaid for any part of an expanse, you must subtract the amount you were repaid from the deduction.

or capitalized. These expenses include the direct costs of the property and the state of any indirect costs allocable to that property. However, these rules generally do not apply.

reason of drought. Expenses of replanting certain crops if ey were lost or damaged by reason of 2. Expenses of producing any plant that has a preproductive period of 2 years or less, or Expenses of replanting certain they were lost or damaged by in freezing temperatures, disease, pests, or casualty. Expenses of raising animals,

Note: Exceptions 1 and 2 above do not apply to tax shelters, farm syndicates. or partnerships required to use the accrual method of accounting under internal Revenue Code section 447 of 448

But you may be able to deduct rather than capitalize the expenses of producing a plant with a preproductive pend of more than 2 years. See Election To Deduct Certain Preproductive Period Expenses below

Do not reduce your deductions on lines 12 through 346 by the perponductive pend aspenses you are required to capitalize, instead, enter the total amount capitalized in
parentheses on line 34f See Preproductive
Period Expenses on page F-5 for more de-

If you revoked a prior election to deduct preproductive pendo expenses for annuals, rey you must continue to apply the alternative by detyrection rules to properly placed in ser prior with every election was in effect. Also, the expenses you previously chose to deduct with leve to be rectainted as ordinary (annual must be a provided a prior election to use the simply our every ded prior election to use the simplified method of capitalizing the costs of raising female beet of daily callet, you must forcultude to end must be continued to amontze the costs capitalized in tax years beginning before 1989.

Eaction To Deduct Certain Preproductive Period Expenses. If the preproductive pend of any plaint you produce is more than 2 years, you may those to currently deduct here expenses rather than capitalize them But you may not make this election for the costs for plainting or growing future or any or the state incurred before the end of the 4th tax year appointing with the tax year pyou plainted them in their permanent grove By deducting the preproductive pend expenses for which you may make this election, you are treeted as heaving made the

Note: In the case of a partnership or S corporation, the electron must be mede by the partner or shearbolder. This electron may not be mede by tax shelfes, I am syndrcates, or partners in partnerships required to use the account method of accounting under Internal Revenue Code section 447 or 448.

If you make the election to deduct preproductive expenses for plants, any gain you
reenize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted. Also, the
alternative depreciation rules apply to propenty placed in severice in any tax year your
election is in effect. Unless you obtain the
consent of the IRS, you must make this election of property subject to the capitalization
rules. You may not revoke a solutious.
under you property subject to the capitalization
rules. You may not revoke this election without the consent of the IRS.

see Pub

Line 15

prepaid Ferming Exponses. Generally, if you use the cash method of accounting and your prepaid expenses are more than 50% of your other deductible faming expenses. Your exponses for freed, seed, ferfulter, and other similar farm supplies are deductible only in the year that you cutularly use them The cost of poultry bought for use in the business rivials the spread over 12 months or the useful into C in the poultry, whichever is deductible in they wear the poultry sought for resale is deductible in the year the poultry is soid or otherwise disposed of for an exception to this use and additional information no prepaid expenses, see Pub. 225

Line 12

You can deduct the actual cost of running your car of run. or take the standard mile-age rate. You must use actual costs if you did not own the vehicle or if you used more than one vehicle simulianeously in your business (such as in fleet operations).

If you deduct actual costs, include on line 12 the business portion of expenses for gasoline, out, repairs, insurance, tires, license plates, etc. Show depreciation on line 16 and rent or lease payments on line 26a.

If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your parking fees and tolls, and enter the total on line 12.

Line 17

If you claim any car or truck expenses, (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562 and attach Form 4562.

For more details, get Pub. 917, Business Use of a Car. to your return.

Line 14

Amounts you spent to conserve soil or water, or to prevent reason of your land, can be deducted only if the expenses are consistent with a conservation plan approved by the soil Conservation Service (SCS) of the Department of Agriculture for the area in which your faind is located if no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the expenses if they were paid or incourted for land used in farming in a foreign county. You must attach Form Beds, Soil and Water Conservation Plan Certification, to your return if you claim this deduction.

Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot imgation systems

She amount you deduct may not exceed 25% of your gross income from farming leaduring certain garing from selling assets such as farm machinery and land.) If your conservation expenses are more than the limit, the excess may be camed forward and deduction of a part as years. However, the amount deductible for any 1 year amount deductible for any 1 year may not exceed the 25% gross income limit for that year, Attach a copy of the original Form 6645 to your return for each carryover year. the deduction

Deduct premiums paid for farm business in-surance on line 22. Deduct on line 17 amounts paid for employee accident and haith insurance

Line

allocate (classify) your interest expense so it is deducted on the correct line of your return and gets the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F. "Interest allocation" rules require you For example, home Enter amounts paid for custom hire or ma-tone work the machine potestarof furnished the equipment) Do not include amounts paid for rental or lesse of equipment that you op-erated yourself, report those amounts on line 2

Ganerally, you allocate interest expense by tracing how the proceeds of the loan are used Get Pub. \$35, Business Expenses, for

If you paid interest on a debt secured by your main home, and any of this proceeds from that debt were used in your farming business, see Pub 535 to figure the amount that is deductible on Schedule F.

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanant

Line 16

If you have a mortgage on real property used in your farming business (other than your main home), aritar on line 23e tha interest you paid for 1993 to banks or other francial institutions for which you received a Form 108e, Mortgage Interest Statement. Note: If the recipient was not a financial institution or you did not receive e Form 1098 from the recipient, report your mortgage interest on line 23b.

You may also choose under intamal Revance sarue Code section 179 to expense a portion of the cost of certain tangible property you bought in 1993 for use in your business

For more datalis, including when you must complete and attach Form 4562, see tha instructions for Schedule C (Form 1040), line 13, on page 6.3

furniture, or other personal items, land, live-stock you bought or raised for resale, or other property in your inventory

Do not deduct depreciation on your home

mortgage, the recipient should send you e form 1089 or similar statement man showing the form independent of the statement must be sent to you by January 31, 1984, if you paid more mortgage interest to francial institutions than is shown on Form 1089 or similar statement, see Pub. 535 to find out if you can debuct the additional interest. If you can, enter the amount on line 23a, Attach is statement to your return explaining the difference and write "See attached" in the left magnin next to line 23a. If you peid \$600 or more of interest on this Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-shaming plan included on line 25. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.

If you and at least one other person (other than your spouse at you fish a pinnt ratum) were liable for and paid interest on the morting age and the other person received the Form 1098, noport your stare of the interest online 23b. Attach a statement to your return showing the name and address of this person who received the Form 1098. In this left margin, nat 1098, in this left margin, nat to line 23b, write "See attached." Do not include on line 13 any contributions you made on your behalfs as self-employed person to an accident and health plan or for goup-term life insurance You may be able to deduct on Form 1940, line 26, part of the amount you and for health insurance on behalf of yourself, your spouse, and depah-dents, even if you on not itemize your dedictions. See the Form 1940 instructions on page 22, for more details

improvements, such

 Federal income taxes. Estate and giff taxes. Taxes assessed for as paving and sewers. State and local sales taxes on property

Taxes on your home or personal use prop

On line 23b, enter the interest on other leans related to this farm. Do not deduct interest you prepaid in 1993 for later years; include only the part that applies to 1993.

Generally, you cannot currently deduct ex-penses for feed to be consumed by your livestock in a later tax year. See **Propeid** Ferming Expenses on page F-3.

Line 18

Line 24

Line

Enter amounts you paid for farm labor minus the amount of any jobs credit you claimed on Form 5684, Jobs Credit. Do not include amounts paid to yourself

Do not include as freight paid the cost of transportation incurred in purchasing live-stock held for rease Instruction. These costs to the cost of the livestock, and deduct them when the livestock are sold.

Count the cost of boarding farm labor but

Caution: If you provided taxable fininge benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you deprecieted or deducted else not the value of any products they used from the farm. Count only what you paid household help to care for farm laborers.

Line 25

Do not deduct amounts credited to a re-serve for self-insurance or premiums paud for a policy that bays for your lost earnings due to sickness or disability.

Enter your deduction for contributions to employee pension, profit-shanng, or annuty plans if the plan included you as a seffemployed person, see the instructions for

12

Interest Allocation Rules. The tax treatment of interest expense differs depending on its

Lines 23a and 23b

on page Schedule C (Form 1040), line 19, C-4

Lines 26a and 26b

If you rented or leased vehicles, matchinery or equipment, leath or line 18 Saft ab business portion of your rental cost But if you leased a vehicle for a term of 18 days or more, you may have to reduce your deduction by an inclusion amount. For details, see the instructions for Schedule C (form 1040), line 20a, on page C-4

Entar on line 26b amounts paid to rent or leasa other property such as pasture or farm Line 27 Enter amounts you paid for repairs and main-tenance of farm buildings, machinery, and equipment. You can also include what you paid for tools of short life or minimal cost, such as shovels and rakes

Do not deduct repairs or maintenance on your homa

Line 31

 Rael estate and personal property taxes on farm business assets. You may deduct the following taxes

Social security and Medicara taxes you pad to metich what you are adqued to writh-hold from farm employees' weges' and any Federal unemployment tax pad. To deduct one-hall of your self-employment tax, see the instructions for Form 1040, line 25, on

 Federal highway use tax. Do not deduct. page 21

purchased for use in your farm business. In-stead, treat these taxes as part of the cost Other taxes not related to the farm busiof the property.

Line 32

Enter amounts you paid for gas, electricity, water, etc., for business use on the farm. Do not include personal utilities.

You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even in you use it for business. See the instructions for Schedule C (Form 1040), line 25, on page C-5.

Lines 34a through 34f

Include all ordinary and necessary farm ax-penses not deducted elsewhera on Sched-ule F, such as advertising, office supplies,

Amortization. You can amortiza qualifying forestation costs over an 84-month period. You can also amortize certain business startup costs over a period of

least 60 months. For more details get b. 535. For amontzation that degins in 93 you must complete and attach Form.

activity, that was not allowed as a deduction as; year pecause of the at-risk rules is treated as a deduction allocable to this activity in 1993. At-Risk Loss Deduction. Any loss from this

Bad Debts, Cash method taxpayers can deduct bad debts only if the amount was oreviously included in income. See the instructions for Schedule C (Form 1040), line Business Use of Your Home. You may be

age to deduct certain expenses for busness use of your home subject to immations. Use the workshed in Pub. 587, Busness Use of Your Home to figure your allowable deduction. Do not use Form 6829, Expenses for Busness Use of Your Home.

Legel and Professional Fees. You can deduct on this line fees for tax advice related to your farm business and for preparation of the tax forms related to your farm business. Travel, Measls, and Entratamment. Generally, you can deduct expenses for farm business related to the start and 80% of your business meals and entertainment But there are exceptions and ministons. See the instructions for Schedule C (Form 1040), lines 24a through 24c, beginning on page C-4

parenthesss on line 341, preproductive pendo expenses that are capitalized. If you had preproductive pendo expenses in 1993 and you decided to capitalize these expenses, you MUST enter the total of these expenses in parentheses on line 341 and write: "2634" in the space to the left of the total. Preproductiva Penod Expenses. Enter in

If you entered an amount in parenthesas on the 3d because you have reforded tive period expenses you are capitalizing, subtract the amount on line 3d from the folal of lines 12 through 3de. Enter the result on line 35s.

For more information, see Capitalizing Costs of Property on page F-3 and Pub 225

Line 36

If you have a loss, the amount of loss you be can reduct this year may be limited Go on it to line 37 before entering your loss on line 36 if you answered "No" to Question E on Schedule. F also see the naturations for Form 8582. Enter the net profit of deductive lots loss here and on Form 1040, line 19 and Schedule SE, line 1 Floucianes should enter the net profit or deductible loss here and on Form 1040, line 6 Partnerships should enter the and enter the profit or loss on this line in and on Form 1065, line 5

If you have a net profit on line 36, this amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See page EIC-1 for more

Line

4t-Risk Rulas. Generally, if you have (e) a loss from a farming activity, and (b) amounts in the activity for which you are not at risk, you will have to complete Form 6198, At-

figure your allowable

assets) you can claim to the amount you could actually lose in the activity The at-risk rules generally limit the amount Joing loss on the disposition

erty used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with hold. Check box 37b if you have amounts for which you are not at his in this activity, such as the following twity, to acquire property used in the activity, or to acquire the activity, that are not secured by your own property (other than property). Nonrecourse loans used to finance the ac-

e Cash, property, or norrowed amounts used in the activity (or controlled to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other smiler air-angement (excluding casualty, insurance and insurance against tort liability). ing real property

 Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or why, related, under internal Revenue Code section 465(b)(3), to a person (other than you) having such an interest

If ell emounts are at nak in this business, check box 37s and enter your loss on line 36. But if you answered "No" to Question E. you may need to complete Form 8582 to figure your allowable loss to enter on line 36. See the Instructions for Form 8582 for more details.

If you checked box 37b, get Form 6198 to determine the amount of your deductible loss and enter that amount on line 36 But if you answered "No" to Question E, your loss may be further limited See the instructions for Form 6582. If your alrivak amount is zero or less, enter zero on line 36 Be sure to artiach Form 6198 to your return. If you checked box 37b and you'lled to altach Form 6198, processing of your tax return may be

Any loss from this activity not allowed for 1993 because of the at-risk rules is treated as a deduction allocable to the activity in 1994 delayed

For more details, get Pub. **925**, Passive Activity and At-Risk Rules. Also see the instructions for Form 6198.

ncome-Accrual Part III. Farm Method

If you use the accrual method, report farm income when you aean it, not when you receive it Generally, you must include animals and crops in your inventiory if you use this method. Get Pub. 538, Accounting Penods and Methods, for exceptions, inventory methods, now to change methods of accounting, and for rules that require centain costs to be capitalized or included in inven-

nstructions for

Schedule SE,

Self-

Enter the amount earned from the sale of livestock, produce, grains, and other products you raised Line

See the instructions for lines 5a through on page F-2

Lines 39a through 41c

Employment

See the instructions for lines 9 and 10, I ginning on page F-2 4 and Lines 43

×

be-

Long Schedule SE But do not report it on line 5a of Long Schedule SE, it is not considered church employee income. Also include on line 2:

General Instructions

Change To Note

The rental value of a home or an allowance for a home furnished to you (including pay-ments for utilities), and

For 1993, the maximum amount of self-employment income surject to social secu-rity tax is \$57,600. The maximum amount subject to Medicare tax for 1993 is \$135,000.

Who Must File Schedule-SE

You must file Schedule SE if

The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience

If you wee a outly ordanch minister who was an employee of a church and you are subject to SE (as, the unreimbursed business serperses half you incurated as a church employee are allowed only as an temize could not necome tax purposes. Subtract the allowable amount from your SE earnings when figuring SE (ax You were self-employed, and your net semings from self-employment from other than church employee income were \$400 or more for you had church employee income of \$108 or more—see Employees of Churches end Church Orgenizabone on

If you were a U.S. crizen or resident alien serving outside the United States as a minister or member of a religious order and you are subject to SE tax, you may not reduce your net earnings by the foxegn housing exclusion or reduction.

2. You gid not have wages (and tips) of \$135,000 or more that were subject to social security and Medicare tax (or railroad retire-

ment (ax)

this page), AND

For more details, get Pub. \$17, Social Se-unty and Other information for Members of cumy and Other Information for Me the Clergy and Religious Workers.

Who Is Subject to Self-Employment Tax?

U.S. Citizens Employed by Foreign

Governments or International Organizations

You are subject to SE tax if you had net eamings as a self-employed person. If you are in business for yourself, or you are a famer, for example, you are self-employed Your share of certain partnership income

Self-Employed Persons

You are subject to SE tax if you are a U.S criter employed by a foreign government for, in certain cases, by a wnolly-owned in-strumentatival organization under the International organization under the International organization under the International Organizations immunities Act in the United States, Petrol Ricc. Guam, American Samoa, the Commonwealth of the Northern Manana islands, or the Virgin Islands. Report income from this employment on Schedule SE (Section A or B), line 2. If you are em-ployed elsewhere by a foreign government or an international organization, those earn-ings are not subject to SE tax. \$102 bo nace church employee income of \$102 bo nace, you may be subject to \$E tax (fhurch employee income is wages you received as an employee (other than as a minister or member of a religious order) from a church or qualified church-controlled or aganzation that has a certificate in effect electing seemption from employer social se-

and your guaranteed payments are also sub-lect to SE tax. See Permership Income or Loss on page SE-2.

Employees of Churches and

Church Organizations

U.S. Citizans or Resident Aliena Living Outside the United States

tes, in most cases you are subject to SE You may not reduce you gree subject to SE You may not reduce your foreign earnself-employment by your foreign If you are a self-employed US citizen resident alien living outside the Uniti ings from self-employme eamed income exclusion ax

Ministers and Members of

cunty and Medicare taxes Religious Orders

Who Is Not Subject to Self-**Employment Tax?**

You are subject to SE tax on salaries and other income for services you performed as a minister or member of a religious order, unless your received abordval from the IRS for an exemption from SE tax. See Who is Not Subject to Self-Employment Tax? on this page! I you are subject to SE tax. include this income on line 2 of either Short or

In most cases, you are subject to SE tax on net earnings you received as a minister, a

SE-1

Use Schedule SE to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information for Schedule SE to figure your benefits under the social security program. This tax applies no matter how did you are, and even if you are already getting social security or Medicare benefits Additional Information. Get Pub. 533, Salf-Employment Tax, for more details member of a religious order who has not taken a vive of poverty, or a Chnistian Science are practitioner But you will not be subject to SE tax or those net earnings if you filed Form 4361, Application for Exemption From Self-Employment Tax for Use by Munisters Members of Religious Orders and Christian Science Practitioners, and you received abortow and from the RS for an exemption from paying SE tax. In this case, if you have no other income subject to SE tax, write "Exempl-Form 4361" on Form 1040, line 47 However, if you have no other subject to SE tax, write "Exempl-Form 4361" or Form 1040, line 47 However, if you form of Schedule SE.

Note: If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election now.

level of living for its dependent members, you are not subject to SE fax if you got IRS approval by filing form 4029, Application for Exemption From Social Security and Medical Taxes and Waver of Denefits in this case, too not file Schedule SE. Instance, write Form 4029' on Form 1040, line 47. If you have conscientious objections to social security insurance because of your membership in and belief in the teachings of a raligious sect recognized as being in ex-istence at all times since December 31, 1950, and which has provided a reasonable

See Pub. S17 for more details.

More Than One Business

nesses, your net earnings from self-embloyment as the combined net earnings from all of your businesses if you had a loss in one business, it reduces the income from another Figure the combined SE tax on one Schedule SE. If you were a farmer and had at least one other business or you had two or more businesses, your net earnings from self-

Joint Returns

Show the name of the spouse with SE income on Schedule SE If both spouses have SE income, each must file a separate Schedule SE. If one spouse qualifies to use Short Schedule SE, and the other has to use Long Schedule SE, both can use one Schedule SE to the should complete the front and the other he body.

Include the total profits or losses from all businesses on Form 1040, as appropriate Enter the combined SE tax on Form 1040.

Community Income

the business. The facts in each case will de-termine which spouse carried on the busi-ness if you and your spouse are partners in a partnership, see Partnership Income or Loss below. In most cases, if any of the income from a business (including farming) is community income, all of the income from that business is SE earnings of the spouse who carried on

If you and your spouse had community income and file separate returns, attach Schedule SE to the return of the spouse with the SE income. Also attach Schedulets) C, C-EZ, or F.

Caution: Community income included on Schedule(s) C. C-EZ, or F must be divided for income tax purposes on the basis of the community property laws.

Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not profate the tax or earnings base for a fiscal year that over laps the date of a rate or earnings base change

Instructions Specific

Read the chart on page 1 of Schedule SE to see if you can use Section A, Short Sched-ule SE, or if you must use Section B, Long Schedule SE. For either section, you need to know what to include as net earnings from self-employment. Read the instructions below to see what to include as net earnings and how to fill in lines 1 and 2 of either Short or Long Schedule SE. Enter all negative amounts in parentheses

Net Earnings From Self-What Is Included in Net SE Employment

In most cases, net earnings include your net profit from a farm or nonfarm business. If you were a partner in a partnership, see the instructions below

Earnings?

Partnership Income or Loss

il you were a general or limited bathner in a partnership, included on the 1 of inte 2, whichever applies, the amount from line 15a of Schedule K-1 (Form 1065), il you were a general partner, reduce I is amount before entering it on Schedule SE by any section 179 expense deduction claimed. Unrembursed partnership expenses claimed, and depletion claimed on oil and gas properties if you reduce the amount you enter on Schedule SE, attach an explanation.

If you were a general partner, the amount reported by the partnership on the 15s of Schedule K-1 should include your share of partnership income or loss subject to SE tax and any guaranteed payments the partner-ship made to you for services or for the use of capital If you were a limited partner, the amount reported on line 15a of Schedule K-1 should include only guaranteed payments

for services you actually rendered to or on behalf of the partnership

gaged solely in the operation of a group investment program is not included in net SE earnings for either a general or limited part-Income or loss from a partnership enIf you were married and both you and your spouse were partners in a partnership, each of yours subject to SE tax on your own share of the partnership income. Each of you must life a Schedule SE and report the partnership income of loss on Schedule E (form 1040). Part II, for income tax purposes.

SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the nonmember spouse even in community property states. traues, include in SE income the deceased's distributive share of the partnership's ordinary income or loss through the end of the morth in which he or she dies. See Internal Revenue Code section 1402(f). if a partner dies and the partnership con

Share Farming

duced crops of livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. Report your net sermings for income tax purposes on Schedule Firm 140) and for SE tax get Pub. 225, farmer's Tax ducde. You are considered self-employed if you pro-

Other Income and Losses included in Net Earnings From Self-Employment

■ Rental income from a farm if, as landlord. you participated materially in the production or management of the production of farm products on this land. This income is farm earnings. To determine whether you participated materially in farm management or pro- Cash or a payment-in-kind from the De-partment of Agniculture for participating in a land diversion program. duction, do not consider the activities of any agent who acted for you. The material participation tests are explained in Pub. 225.

space when you also provided substantial services Examples are hotel rooms, boarding houses, tounst camps or homes, parking lots, warehouses, and storage garages Income from the refail sale of newspapers and magazines if you were age 18 or older Payments for the use of rooms or other

 Amounts received by current or former self-employed insurance agents that are: and kept the profits

 income as a crew member of a fishing vessel with a crew of normally fewer than 10 people. See Pub. 595 Paid after retirement but calculated as e-percentage of commissions received from the paying company before retirement;
 Renewal commissions; or Deferred commissions paid after retirement for sales made before retirement

Fees as a state or local government em-ployee if you were paid only on a fee basis and the job was not covered under a

Interest received in the course of any trade or business, such as interest on notes or accounts receivable

SE, be sure to include statutory employee social security wages and tips from Form W-2 on line 8a, and statutory employee Medicare wages and tos from Form W-2 on line

Fees and other payments received by your services as a director of a corporation jo

 Recapture amounts under sections 179
and 280F that you uncluded in gross income
because the business use of the property
dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4197, Sales of Business Property.

Every you received as a professional fidu-cary. This may also apply to fees paid to you as a nonprofessional iduciary. If the fees retate to active anticoation in the operation of the estate's business, or the management of an estate that required exterisive management Gain or loss from section 1256 contracts or related property by an options or com-modities dealer in the normal course of deal-ing in or trading section 1256 contracts. ment activities over a long period of time

income credit or give you a larger credit if your net SE earmings (determined without using the optional methods) are less than \$1,600. Figure the earned income credit with and without using the optional methods to see if the optional methods will benefit you

Earned Income Credit. Using the optional methods may qualify you to claim the earned

self-employment

Included in Net Earnings Income and Losses Not From Self-Employment

Child and Dependent Care Gradit. The op-tional methods may also help you qualify for this credit or que you a larger credit if your net SE earnings (determined without using the optional methods) are less than \$1,500 Fgure this credit with and without using the optional methods to see if the optional meth-

 Salanes, Iees, etc., subject to social secuniny or Medicare lax that you received for performing services as an employee, including services performed as a oublic official (except as a fee basis government employee as explained earlier under Other Income as explained earlier under Other Income and Losses Included in Net Earnings From Self-Employment or as an employee or employee representative under the railroad retirement system

income you received as a retired partner under a written partnership plan that pro-vides for infelong penodic retirement pay-ments if you had no other inferest in the partnership and did not penform services for it during the year.

your gross farm income was more than \$2.400 but your net farm profits (defined below) were less than \$1,733. There is no limit on how many years you can use this method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was \$2,400 or less OR

Farm Optional Method

Part II, two-thirds of your gross farm income, up to \$1,600, as your net earnings. This method can increase or decrease your net. SE farm earnings even if the farming business resulted in a loss.

Under this method, you report on line 17,

You may change the method after you file your return. For example, you can change from the regular to the optional method or from the optional to the regular method

For a farm partnership, figure your share of gross income based on the partnership

Income from real estate rentals (including rentals paid in crop shares), if you did not receve the income in the course of a trade or business as a real estate dealer. This in-cludes cash and crop shares received from a tenant or sharetamer. Report this income on Schedule E.

on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or secunities Dividends on shares of stock and interest Gain or loss from

sion, or other disposition of property unless the property is slock in trade or other property that would be includible in inventiony, or held primarily for sale to customers in the ordinary course of the business; or 1. The sale or exchange of a capital asset; 2. The sale, exchange, involuntary conver

agreement With guaranteed payments, your state of the partnership stores income is your guaranteed payments bits your share of the agress income after it is reduced by all guaranteed payments of the partnership. It you are a limited partner, include only guaranteed payments for services you actually anteed payments for services you actually rendered too no hehalf of the partnership.

Net farm profits is the total of amounts from Schedule F (Form 1040), 36, and Schedule K-1 (Form 1065), line

Nonfarm Optional Method

from farm partnerships

3. Certain transactions in mmber, coal, or do- Net operating losses from other years. mestic iron ore

Statutory Employee Income, If you were a statutory employee (see page 14 for a definition) and filed Schedule C or C-EZ to report your income and expenses, do not include the net profit or floss) from line 31 of that Schedule C (or the net profit from line 3 of Schedule C-E2) on line 2 of Short or Long Schedule SE But if you file Long Schedule

You may be able to use this method to figure your net earnings from nordam self-employment if your nordam portist (defined below) were less than \$1,733, and also less than 72 189% of your gooss northam income To use this method you also must be regularly self-employed. You meet this

self-employment were \$400 or more in 2 of the 3 years preceding the year you use the norfarm method. The net earnings of \$400 or more could be from either farm or nontain earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax. Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years ent if your actual

Under this method, you report on line 19, Part II, two-thirds of your gross nonfarm income up to 8; LSO, as your net earnings. But you may not report less than your actual net serinings from nonfarm selfdo not have to be consecutive

Social Security Coverage. The optional methods may give you credit toward your social security coverage even though you level a loss or a small amount of income from

How Can the Optional Methods

Help You?

Optional Methods

You may change the method after you file your fearming. For example, you can change from the regular to the optional method or from the optional to the regular method. Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See Ferm Optional Method above for details

Net nordam profits is the total of the amounts from 1040), line 31 for Schedule C (Form 1040), line 31 and Schedule K-1 (Form 1065), line 15a, and Schedule K-1 (Form 1065), line 15a. from other than farm partnerships.

Using Both Optional Methods

If you can use both methods, you may report less than your total actual net earnings from farm and nonfarm income, but you cannot report less than your actual net earnings from nonfarm SE income alone.

Note: Using the optional methods may give you the benefits described above but they rinay also increase your self-employment tax

ods will benefit you.

If you use both methods to figure net earn-gs, you cannot report more than \$1,600 of et SE earnings

SE-3

Major Categories of Federal Income and Outlays for Fiscal Year 1992 of each year, the President is required by law to submit to the Congress a budget probosal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed reception the President's proposed reception. On or before the first Monday in February Section 50 I General information Gifts to Chanty Golden Parachute Payments Group-Term Life Insurance Undol Tax on

Index to Instructions

			Preoarer—Tax Refum	ጲ
	S		Presidential Election &3 Check.OM	13
				4
	General Information	5770	Privacy and Papervork Reduction Act Notice	7
ĺ	Charles Contract		Oraniams Haracaliant Tax	ţ
	ALLER OF STATE	7.4	The state of the s	Ç1
	Golden Parachute Payments	22	Public Debt Gift To Reduce the	25
		ď		3
33	Group-Term Life Insurance Uncollected		Publications How To Get	Z
(73.00	0		
>				1
8			a	
24				
1	_		Rairoad Retirement Benefits—	
52	Diodes of the South	1.3	Transport or a Doorson	
ě			10151 AS & TEVISION	0
3	Health Insurance Deduction Self-Employed	22	Treated as Social Security	10
1.7				
	Morrie Sale of	0-5	Records—How Lang To Keep	35
R			Dation of America Var. C	8
36			APPLICATION OF AMPOUND TOU CAME	Ş
3			Retunds Credits or Officers of Clara and	
8			Out all of the control of the contro	
1	Non- Non-To-On-On-series of series	4.	Local income laxes	17
0	INCOMPTION TO BE REDOMED INVAMIDLES	10	Daniel Inches and Courses they are an	
	IncomeTo Be Recorded (Fasmolec)	9.0	nertial income and expenses (penedate E)	
2	יייייייייייייייייייייייייייייייייייייי	2	Retirement Plan Beduction is each	3
Ç	income las witholding (Federal)	27 and 35		1
2	to delication of the contract American contract to the contract of the contrac		Rights of Larpayers	35
8	INDIVIDUE RETIREMENT AND INCIDENTS TIMAS		Bollovace	0.
	Contributions to (lines 24a and 24b)	50	- Cultural S	0
			Rounding Off to Whole Dollars	0,0
	Distributions from (lines 16a and 160)	9	Description	
	Nondeductible Contributions to	18 and 21	Contract	
27				
;	injured appulse Cidim	Ž,		
2	Installment Payments	2	S	
7.		1		
	Interest You Paid	A-2	Sale of Home	0.2
Ŋ	Interest income—		Schedules, Instructions for	A-1
	Facilisida of Interest From Savings		Scholarship and Fellowship Grante	
.8.0	D COOL			2 6
		n n	a corporations	Ē-3-
1	Taxable	16 and 6-1	Self-Employment Tax —	

Address C Unages C Lead Service Centers 9
Adjustments to independ Revenue Service Centers 9
Adjustments to independ C Lead to Revenue C Le

Interest—Late Payment of Tax Interest—Penalty on Early Withdrawal of Savings Itemized Deductions or Standard Dedu

A 4 4 5

Capital Gains and Losses (Schedule D)
Capital Gain Distributions
Casually and Theft Losses
Chanty—Gifts to: ind and Dependent Care Expenses— Credit for

Barreng Income
Barreng Code
Barreng Code
Barreng Barreng Code
Business Income and Expenses (Schedule C) C-1*
Busness Use of Home
A-5 and C-5*

Σ		Tax—	
Mamed Persons—		Computation	ន
Filing Joim or Separate Returns	12 and 13	Figured by the IRS	24
Who Live Apart	13	Other	
Medical and Dental Expenses	A-1	Accumulation Oistnbution of Trusts	25
Miscellaneous Itemized Deductions—Subject	Subject	Alternative Minimum Tax	28
to 2% AGI Limit	A-4	Lumn-Sum Distributions	19 and 26
Mortgage Interest Credit	26 and A-3	Qualified Retirement Plans.	
Moving Expenses	P-4	Including IRAS	27
		Recapture of Investment Credit,	
2		Low-Income Housing Credit, and	
Name Change	12 and 25	Federal Mortgage Subsidy	20
National Dobt City To Deduce the	35		26 and SE-1*
Montes deal Alea	3	Tax Under Section 72(m)(5)	27
Francisco Constant	-	Tax Rate Schedules	49
City of the Control o		Tax Table	37-48
ACO AL TENTE	2 P	Taxes You Paid	A-1
The state of the s		Telephone Assistance-	
Nontakabie Incorne (Examples)	2	Federal Tax Information	30-32
		Tele-Tax Information	30-31

obover, Uncollected Tax sedent Allens Sedent Allens	15	ation	2
19 and 6-1 Top Reported to Embloyer, Uncollected 1st 2st 2st 2st 2st 2st 2st 2st 2st 2st 2		lormation	
18 and 6-1 20 10. Total Reported to Emoloyer. Uncollected Tax 20 20. Uncollected Tax 2		Tip Income 15 and 27	~
Understanding of the control of the		Tips Reported to Emplayer, Uncollected Tax On 27	7
U Unemployment Compensation U S Criteries and Resident Auers U S Criteries and Resident Auers When To File Where To File When Form To File Who Must File Who Should File Who Should File Who Should File Who Should File	33	Trusts-Foreign B-2	2
Unemployment Compensation U. S. Citizens and Resident Aliens Living-Abroad When Shower 10 File When 10 File Who Shower 10 File	18 and 8-1		
Unemployment Compensation U. S. Cinters and Resident Auers U. S. Cinters and Resident Auers When Acroad When To File When Form To File Who Should File Who Sho	8	=	
Unsembourdent Compensation U. Curing Abroad When to File Where 10 File Who Must File Who Should File	8		
U.S. Citters and Resident Aliens When Decided the When To File When To File When To File Who Must File Who Must File Who Shadd File Who Shadd File Whon Shadd File Whon Shadd File			ġ.
Www. Abroad Whee To File Whee To File Whee To File Who Khast File Who Should File Who Should File Who Should File Who Should File		U.S. Citizens and Resident Aliens	
		Living Abroad . 7 and 15	s
	E-3		1
		*	
	C-Z', E-J', and F-1*	When To File	0
	C-Z' and F-1"	Where To File	
	27	Which Form To File	- 60
	8	Wing Must File 7-	8
	3 8	Who Should File	7
	87	Widows and Widowers, Quelifying	13

	(Se C	m eo e	13	2,5	3
				saues 22	۱ ا
		4	ۇرى _ن ى	Winnings—Prizes, Gambling, and Lottenes (Other Income)	
			Who Should File Widows and Widowers, Quelitying	Winnings—Prizes, Gambling, and [Other Income]	
		ro File	Tile Widowe	Ires. Ga	
	W When To File	Which Form To File	Who Should File Widows and Wid	(Other Income)	
	¥ when	Which	Who	W. 2018	
-7-4	1.4	27	ននេះ	888	8 2

Losses
Marena Participation
Payments
Penalty—
Early Windrawal of Savings
Estimated Tax
Finvolous Return

290

Income and Expenses (Schedule F)

Farm Income a Fast Filing Filing Requirent Filing Status

form W-2 1098 and 1099 Where To Report Certain Items From

oreign Accounts and Trusts

orms. How To Get requently Asked Questions, Answers to

Partnerships Passive Activity—

9 and 28

3. Net interest: \$199.4 billion. About 14% of total outlays were for net interest payments on the public debt.

4. Physical, human, and community development: \$139.5 billion. About 10% of total outlays were for agriculture, natural transportation programs, aid for elementary and secondary education and direct assistance to college students; job fraining programs, deposit insurance, coming programs, deposit insurance, coming programs. development, and space, energy, and general science programs. ing programs, deposit insurance, commerce and housing credit, and community resources and environmental programs, speciality, and it to be design for he rederial apparentment. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress rewews the proposal, the Congress rewews the proposal and makes changes of it first basses a budget resolution setting its own targets for receipts, outlays, and sit the defict, individual spending and revernous bills are then enacted consistent with other goals of the budget resolution.

5. Social programs: \$235.6 billion. The Federal government spent 10% of total outlays to fund medicaid, food stamps, aid

to families with dependent children, supplemental security income, and related programs. About 7% was spent for health ernment: \$27 4 billion About 2% of total outlays were for judicial activities, Federal law enforcement, and pinsons; and to provide for the general costs of the Federal research and public health programs, un-employment compensation, assisted 6. Law enforcement and general gov-ernment: \$27.4 billion. About 2% of total government, including the collection of taxes and legislative activities housing, and social services.

These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1992.

		Personal income	fares 75%	7	_						7	Excise, customs.	estate, gift, and	miscella	*		
Income and Outleys	Where the Income Came From:	Social secunty, Medicare,	and unemployment and other retirement taxes	30%				4	\				Borrowing to	cover deficit	21%		
	30, 1992), Federal income was \$1,090 5	billion and outlays were \$1,380 9 billion, leaving a defined of \$290.4 billion	Federal Income	Income and social insurance taxes are, by	rar, the largest source of receipts in 1992. Individuals paid \$476 billion in income	taxes and corporations paid \$100 3 billion.	retirement contributions were \$413.7 bil-	lion Excise taxes were \$45.6 billion. The	remaining \$55.0 billion of receipts were	duties, estate and diff taxes, and other	miscellaneous receipts. (These figures do	not total to \$1,090 5 billion due to round-	ing.)	Federal Outlays	About 79% of total outlays were financed	by tax receipts and the remaining 21%	

Line Instructions for Form 1040 Lump-Sum Distributions

Community Property States
Contributions To Reduce the Public Debt
Corresponding with the IRS
Credits Against Tax of Divorced or Separated Parents

Day-Care Center Expenses .
Death of Taxpayer
Debt Giff To Reduce the Public
Dependent Care Benefits

Keogh Plan-Deduction for

55

	What the Or				4	5
About 79% of total outlays were financed by tax receipts and the remaining 21%	were financed by borrowing Government	receipts and borrowing finance a wide range of public services. The following is	the breakdown of total outlays for fiscal	year 1992*	1. Social security, Medicare, and other	retirement: \$469.7 billion. These pro-

T and 8-1 S—Children of 14 7 and 13

Desert Storm
Ovidends Other Distributions
Divorced or Separated ParentsDual-Status Avens

23 and 24 E-3° 28 and 38

Earned Income Credit Educational Expenses Elderly Persons— Expenses for Care of Standard Deduction

6 and ElC-1

utlays Were:

grams were 33% of total outlays T programs provide income support for retired and disabled and medical ca the elderly Social retiremer

Order Blank for Forms, Instructions, and Publications Organal Issue Discount (OIO) Other Income Other Taxes

pug

RETA Tax Withheld Employee Business Expenses Employer-Provided Vehicle Estates and Trusts Estimated Tax

xemotions . xtension of Time To File

about 1% went for international activities including military and economic assistance to foreign countries and the materiance of United States embassional abroad. 2. National defense, veterens, and eign affairs: \$348 6 billion. About 21 outlays were to equip, modemize, an our armed forces and to fund other tional defense activities, about 2% for veterans benefits and services

1. Social security. Medicare, and other retirement 33%. 2. National Defense, veterans, and foreign attains 24%.
6. Law enforcement and 2% 2% and 2% 3. Net interest on the debt 14%
5. Social programs 17% A Physical. human, and community development 10%
fiscal other other other other other are for the are for the do for the other

The percentages on this page exclude undistributed othermog necessity necessity were \$3.9 billion in facel year 1992 in the budget these necessity are obtained above mental programs and revis and royalities on the Oxfer Continents Shelf.
 Continents Shelf.

110

need based on what you fied last year to reduce printing costs. These items may not be included in this package. We ve sent you only the forms you may

Pensions and Annuities Late Filing

Form 1040A	Department of the Treasury—Internal Revenue Service	o not write of stable in this space	1993 Form 1040A page 2	JA page 2	Your social security number
10101					
(See osco 15)	Your first name and initial	Your social security number	Figure	1/ Enter the amount from line 16	
< co :	I is port return spouse a first name and onties	Spouse a social security number	standard	18a Check (☐ You were 65 or older ☐ Blind Enter number of ☐ Spouse was 65 or older ☐ Blind boxes checked № 18a	
	Home address (number and street) If you have a P O box see page 16		deduction, exemption	nt (or someone else) can claim you as a dependent,	
piease print K	City, town of post officer state, and 2/P code if you have a longin address see page 16.	Paperwork Reduction Act	amount,	dBl ₩io	
·)	Drocidontial Flaction Campaign Fund (Second 18) Vec No	Notice, see page 4.	taxable	19 Enter the standard deductions see page 36 and check nere 18c 19	
	und?	note change your fax or reduce your refund	e Lucoure	26	
Check the	1 Single 2 Marriad films and failure favor if only one had income)			 Single—\$3,700 Marned filmo longly or Ousithing widowird—\$6,200 	-
box for your filing				Marned filing separately—\$3,100	
Status (See page 16.)	4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child	Jalifying person is a child		20 Subtract line 19 from line 17. If line 19 is more than line 17, enter -0- 20 21 Multiply \$2,350 by the total number of exemptions claimed on line 6e. 21	
Check only one box	but not your dependent, enter this child's hame hare. 5). (See page 18.)		22 Subtract line 21 from line 20. If line 21 is more than line 20, enter -0 This is your taxable income.	
Figure	6a Vourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.	No. of boxes the checked on the chec	Figure	on line 22. Check if from:	
your		- g	your tax,		
(See page 19)	C Uependentis: C Uependentis social relationship to Invert (1) Name (first, infia) and last name) age 1 security number you	n 1993	and	Complete and attach Schedule 2. 24a Credit for the elderty or the disabled	
If more than		no.k	payments	Complete and attach Schedule 3. 24b	
Seven Dependents		a didn't live with you due	if you want the	c Add lines 24a and 24b. These are your total credits. 24c	Q
see balls ve		to divorce or separation (see page 22)	your tax, see	Advance earned income credit payments from Form W-2.	
			for line 22 on	Add lines 25 and 26. This is your total tax.	
		Dependents on 6c not	ic after	28a Total Federal income tax withheld If any tax is from Form(s) 1099, check here. ▶ ☐ 28a	
	d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ □	Add numbers entered on			
City in	e Total number of exemptions claimed. 7 Wages, salanes, tips, etc. This should be shown in box 1 of your W-2	Panoge sault		omplete and attach	
vour total		7		, 28b, and 28c. These are your tot	_
income	8a Texeble interest income (see page 25). If over \$400, also complete and attach Schedule 1, Part I.	89	Figure		
	ام		your	30 Amount of line 29 you want refunded to you.	
Attach Copy 8 of your Forms W-2	9 Dividends. If over \$400, also complete and attach Schedule 1, Part II. 10e Total IRA	5	refund or amount	Amount of line 29 you want applied to your	
and 1099-R here.	distributions. 10a	10b	you owe	n line 28d, subtract line 28d	
If you didn't get a W-2 see page 24	_	11b			
If you are	Unemployment compensation (see page 30)	12			
attaching a check or money order out it on top of	benefits. 13a (see page 30).	13b	- 1	Also, include on line 32. 33 Also, include and statements, and the return and accompanying schedules and statements, and the	to the best of my landwedge
any Forms W-2 or 1099-R	14 Add lines 7 through 13b (far right column). This is your total income.	14	return	true correct, and accurately list all amounts and sources of income I meet is based on all information of which the preparer has any knowledge.	Declaration of preparer (other
Figure	15a Your IRA deduction (see page 32). 15a		To your a new X	Your squarture Tour occupation	
your			this return for your records	Spouse's signature if joint return, BOTH must sign.	
adjusted	c. Add lines 15a and 15b. These are your total edjustments.	Joc	1	Preparer's Preparer's	Preparer's social security no.
income	If less than \$23,050 and a child lived with you, see page 63 to find out if you can claim the "Earned income credit" on line 28c.	16	use only	DEVOCET SET ON E3	
	Cal No 11327A	1993 Form 1040A page 1	DOW	ZIP 000	1003 Form 1040A page 2
4	133			134	

OMB No 1545-0085 Your social security number	shown on that form. Amount Amount 2 2 2 0A, 4	Amount 5 Amount 6 1983 Schedule 1 (Form 1040A) page 1
Department of the Treasury—informal Revenue Service Interest and Dividend Income for Form 1040A Filers in om 1040A	Note: If you received a Form 1099–INT, Form 1099–OID, or substanced brokerage firm, enter the firm's name and the total interest. 1 List name of payer. If any interest is from a seller-tinanced mortgage and the buyer was a personal residence, see page 56 and list this interest first. Also, show that buyer's social security number and address. 2 Add the amounts on line 1. 3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040. 4 Subtract line 3 from line 2. Enter the result here and on Form 104 line 8a.	Note: If you received a Form 1099–DIV or substitute statement firm's name and the total dividends shown on that form. 5. List name of payer 6. Add the amounts on line 5. Enter the total here and on Form 10 line 9. eduction Act Notice, eee Form 1040A instructions. Cat No 12075A
Schedule 1 (Form 1040A)	Part i Interest income (See pages 25 and 56.)	Part II Dividend income (See pages 25 and 57.)

Schedule 2 Form 1040A)	Department of the Treasury—Internal Revenue Service Child and Dependent Care	ndent Care	AMP NO 1848-DOR	1993 Schedule 2 (Form 1040A) page 2 Names) snown on bage 1	40A) page 2	Your social security number
Namers shown on Form 1040A	10404		four social security number		11 Enter the total amount of dependent cere benefits you received for 1993. This amount should be shown in box 10 of your W-2 for 1983. This amount should be shown in box 10 of your W-2.	
	You need to unde	erstand the following terms to complete this		cere benefita	form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.	11
	schedule Depende	schedule Dependent care benefits, Earned income, Quelified expenses, and Qualifying personie), See Important terms on page			12 Enter the amount forfeited, if any See page 62.	12
	58. Also, if you had is less than \$23,050	58. Also, if you had a child born in 1993 and line 17 of rorm 1040A is less than \$23,050, see A change to note on page 59.		part only if you received these	13 Subtract line 12 from line 11.	13
Parti	(a) Care provider's	(b) Address (number street, apt. no., crty, state, and ZIP code) number (SSN or EIN)	or EIN) (d) Amount paid (see page 61)		14 Enter the total amount of quelified expenses incurred in 1993 for the care of the qualifying herconic).	
Persone or organizatione				. +1	smeller of line 13 or 14	
who provided the care	(If you need more space	Ill you need more space, use the bottom of page 2.)		**1	- 1	
You MUST complete this	2 Add the amounts in column (d) of line 1	umn (d) of line 1.	2		17 If mamed filing a joint return, enter YOUR SPOUSE'S earned income (if student or	
part.	3 Enter the number of que	Enter the number of qualifying persone cared for in 1993			disabled, see the line 6 instructions); if mamed filing a separate return, see the instructions for	
	Did you receive dependent care benefits?	Mo Complete only This? YES Complete Part	Part II below III on the back now.	,	the amount to enter, all others, enter the amount from line 16.	_ _
				+1	18 Enter the ameliest of line 15, 16, or 17. 18	_
Part II Credit for child and dependent	4 Enter the amount of qualified axpenses you incurred and paid in 1993. DO NOT enter more than \$2.400 for one qualifying person or \$4.800 for two or more persons. If you	alfred expenses you by Do NOT enter the qualifying person or persons. If you			 19 Excluded benefits. Enter here the smaller of the following: The amount from line 18, or \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17). 	19
care expenses		amount Irom			20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB."	rrte 20
	5 Enter YOUR earned Income. 6 If mamed filing a joint return, enter YOUR SPOUSE'S earned income (if student or	sturn, enter YOUR me (if student or	1		To claim the child and dependent care credit, complete lines 21-25 below, and lines 4-10 on the front of this schedule	complete s schedule.
	disabled, see page 51); all others, enter the amount from line 5.	all others, enter the			21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on	993.
	- 1		7	1 64	22 Enter \$2,400 (\$4,800 if two or more qualifying persons) 22	
	Enter the amount from Form 1040A, line 11. Enter on line 9 the decimal amount shown t	Enter the amount from Form 1040A, line 17. Enter on line 9 the decimal amount shown below that applies to the	1	, 64	23 Enter the amount from line 19.	
	8 te- But not	Milne 8 in nount			24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception. If you paid 1992 expenses in 1993, see the line 10 instructions.	24
		\$20,000-22,000		,	25 Enter the smaller of line 21 or 24 here end on line 4 on the front of this schedule.	of 25
	10,000—12,000 29 12,000—14,000 28 14,000—16,000 27 16,000—18,000 26 18,000—20,000 25	29 22.000–24,000 23 28 24,000–26,000 22 27 26,000–78,000 171 26 28,000–No limit 20 25	, х			1863 Schedule 2 (Form 1040A) page
	10 Multiply line 7 by the de Then, see page 61 for the line 24a.	Multiply IIne 7 by the decimal amount on line 9. Enter the result. Then, see page 61 for the amount of credit to enter on Form 1040A, line 24a.	10 =			
	Caution: If you paid \$50 or n home, you must file an emplo	Caution: If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get Form \$42 for details.	ed in your			
For Paperwork Red	For Paperwork Reduction Act Notice, see Form 1040A instructions.	A instructions. Cat. No 107491 1983	Schedule 2 (Form 1040A) page 1			
		213			214	

Schadule 3	Department of the Treasury—Internal Revenue Service	&		1993 Schedule 3 (Fam. 1040A) page 2	, '040Al page 2	
(Form 1040A)	Credit for the Eiderly or the Disabled for Form 1040A Filers ×	sabled 1993	OMB No 1545-0085	Name(s) shown on page		Your social security number
Nemers) shown on Form 1040A	m 1040A		Your social security number	Part III	checked (in Part I): 2, 4, or 7	
	You may be able to use Schedule 3	You may be able to use Schedule 3 to reduce your tax if by the end of 1993		credit	Box 3. 5, or 6 \$7.500 Box 8 or 9 \$3.750	10
	You were age 65 or older, OR But you must also meet other tests.	 You were age 65 or older, OR • You were under age 65, you retired on permenent end total disability, and you received taxable disability income But you must also meet other tests. See the separate instructions for Schedule 3 	permenent end total ibility income		Caution: If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.	
	Note: In most cases, the IRS can figu-	Note: In most cases, the IRS can figure the credit for you. See page 38 of the Form 1040A instructions	Form 1040A instructions		11 • If you checked box 6 in Part I, add \$5,000 to the taxable disability	
Part	If your filing status is: And t	And by the end of 1993:	Check only one box:		income of the spouse who was under age bp. Enter the total. ■ If you checked box 2, 4, or 9 in Part I, enter your taxable disability.	
Check the box for your filing status and ege	Single, Head of household, or Qualifying widow(er) with dependent child	You were 65 or older You were under 65 and you retired on perm total disability	rmanent and 2		 If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. TIP: For more details on what to include on line 11, see the instructions. 	-
	B 6 4 8 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Both spouses were 65 or older Both spouses were under 65, but only or	one spouse 4		 12 • If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts • All others, enter the amount from line 10. 	12
	5 Both Marned filing a per point return 6 Or un	F - 2	retired on 5 Spouse was Il disability 6		13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993: a Nontaxable part of social security benefits,	
	7 Or	One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability				
	Marned filing a SP Separate return 9 Yo	You were 65 or older and you lived apart from your spouse for all of 1993 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1003	t from your 8 🛄 nnt and total 9 🔲		b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of the linstructions. 13b	
	If you checked box 1, 3, 7, or 8, at others, complete Perts II end III.	of 1990 of the Cked box 1, 3, 7, or 8, akip Part II and complete Part III on the beck. All others, complete Parts II end III.	,			
Part II Statement of permenent and total disability Complete this	IF: 1 You filed a physician's statem you filed a statement for tax y, the statement. AND 2 Due to your continued disab substantial gainful activity in 1 et it you checked this box, you do no	IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement. AND 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1993, check this box If you checked this box, you do not have to file another statement for 1993.	inter year, or ad line B on lage in any lage in any lage in any lage.		14 Enter the amount from Form 1040A, line 17 14 15 If you checked (in Part I): Enter: Box 1 or 2 \$\$5.00 15	11
part only if you checked box 2, 4, 5, 6, or 9 above.	Physicien's state	Physician's statement (See instructions at bottom of page 2.)	rge 2.)			
	I certify that was permanently and totally disabled on Ja	I certify that hear of distance of distanc	manently and totally disabled			
	on the date he or she retured. If retured after December 31, 1976. Physician: Sign your name on either line A or B below.	on the date he or she retired. If retired after December 31, 1976, enter the date retired. Physician; Sign your name on either tine A or B below.			29 Decimal amount used to rigide the chedit. 21 Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.	21
	In dispositify that itsifet or call the expectation is to continuously for at least a year. B. There is no reasonable probability that the display condition will ever improve	y that the Physician's signature	Dete	Instructione for physician'e	Taxpayer.—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II. Physician.—A person is permanently and totally disabled if both of the following apply:	Klac
	Physician's name	Physician's address	Date	statement	 He or she cannot engage in any substantial gainful activity because of a physical or condition, and A physical addermines that the disability has lasted or can be expected to last continuously for at loast a year or can lead it pressit 	ise of a physical or mental spected to last
For Paperwork Re	For Paperwork Reduction Act Notice, see Form 1040A instructions.	215 Cet No 12084K	1963 Schedule 3 (Form 1040A) page 1		216	1903 Schedule 3 (Form 1040A) page 2

SCHEDULES A&B Schedule A—Itemized Deductions (Form 1040)	OMB No 1545-0074	Schedules A&B (Form 1040) 1993 OMB No. 1545-0074 Page 2 Namels) \$70wn on Form 1040 Do not enter name and social security number it shown on other side Your social security number	10s 2
► Attach to Form 1040. ►). Se Ar	Schedule B—Interest and Dividend Income	8
Yames shown on Form 1040	Your social secunty number	Note: If you had over \$400 in taxable interest income, you must also complate Part III.	
Medical Caution: Do not include expenses reimbursed or paid by others and 1 Medical and dental expenses (see page A-1) Dental 2 Enter amount from from 1040, line 22 [2] 4 Subtract line 3 from line 1 It zero or less, enter -0.		Interest Income Income Income I List name of payer. If any interest is from a select-infanced mortgage and the Usyer used the property as a personal residence, see page B.1 and list this interest first. Also show that buyer's social security number and address. ▶	
Taxes You 5 State and local income taxes Paid 8 Real estate taxes (see page A-2) See 7 Other taxes List—include personal property taxes ▼ 7 Add lines 5 through 7	00	Note: If you received a Form 1099-INI, Form 1099-INI, Form substitute statement from	
		as the fam: a state of the state of	
10 Points not reported to you on Form 1098. See page A-3 for special rules. 11 Investment interest. If required, attach Form 4952. (See page A-3) Add lines 9a through 11	2	2 Add the amounts on line 1 2 savings bonds issued after 1989 from Form 3 Excludable interest on senes EE U.S. savings bonds issued after 1989 from Form 3 8815, line 14 You MUST attach Form 8815 to Form 1040 inte 8a	
Caution: If you made a charitable contribution and received a benefit in return, see page A-3 13 Contributions by cash or check. 14 Other than by cash or check. If over \$500, you MUST 14 attach Form 8283. 15 Carryover from provi year 15 Anti Lines 13 through 15.		5 List name of payer, include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 P.	
	2 2 4	Teckward a Form 1099-DN or substitute a brokerage	
23 22 23 24		firm, list the firm, list the firm, list the share as the payer and a strain the total dividends and the amounts on line 5. Add the amounts on line 5. Nontaxable distributions. Enter here and on Schedule D. 7 Red Add lines 7 and 8 Add lines 7 and 8 Subtract line 9 from line 6 Enter the result here and on Form 1040, line 9. If you received capital gain distributions but do not need Schedule D to report any other gains of losses, see the instructions for Form 1040, lines 13 and 14.	
) j	25 f	Foreign Foreign 19 you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor very No. a foreign trust, you must complete this part. Accounts Accounts 116 At any time during 1993, did you have an interest in or a signature or other authority over a financial account. Trusts account? See page B-2 for exceptions and filling requirements for Form TD F 90-22.1 b if "Yes," enter the name of the foreign country P. b if "Yes," enter the name of the foreign country P. you have any beneficial inferest in it? if "Yes," you may have to file Form 3520, 3320-A, or 92-5 For Paperwort Reduction Act Notice, see Form 1040 instructions. 112	ON

	Schedule C (Form 1040) 1993
1	Part III Cost of Goods Sold (see page C-5)
Desarrant of the frashing of the fraction form 1040 or Form 1041. D. See listructures for Schedule C (Form 1040). Sequence No Name of proprietor. Name of proprietor.	33 Inventory at beginning of year. If different from last year's closing inventory, atfach explanation
Isiness or profession, including product or service (see page C-1)	34 Purchases less cost of items withdrawn for personal use
C Busness name if no separate business name, leave blank O Employer (D number (EM), it any	35 Cost of labor. Do not include salary paid to yourself
E Business addrikss (including suite or room no.) ▶	38 Materials and supplies
	37 Other costs
	36 Add lines 33 through 37
H Was there any change in determining quantities, costs, or valuations between opening and closing invarion? If "Yes." attach axplanation	39 Inventory at end of year
1 Old you "materially participate" in the operation of this business during 1993? If "No." see page C-2 for limit on losses J. If you started or acquired this business during 1993, check here. Part i Income	40 Cost or goods sold. Subtract line 39 from line 38 Enter the result here and on page 1, line 4 Part IV Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business.
ne was	41 When did you place your vehicle in service for business purposes? (month, day, year)
	42 Of the total number of miles you drove your venicle during 1933, enter the number of miles you used your vehicle for
line or fuel tax credit or refund (see page C-2)	Business Commuting Conner
7 Gross income. Add lines 5 and 6 Part Expenses. Caution: Do not enter expenses for business use of your home on lines 8-27, Instead, see line 30.	43 Do you (or your spouse) have another vehicle available for personal use?.
	44 Was your vehicle available for use during off-duty hours?
services (see page C-3)	
10 Car and truck expenses 10 21 Repairs and maintenance 21	Yes
Commissions and fees.	Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.
24 Tayes meals, and entertainment;	
13 b Meals and en	
Employee benefit programs (other than on line 19)	
to imnations (see page C-4)	
Subtract line 24c from line 24b Utilities	
256 Wages (less jobs credit) 27 Other expenses (from line 46 on	
16 page 2) xeensee for business use of home. Add lines 8 through 27 in columns.	
dule SE, time 2 (statutory employees.	
see page C-5) Frducianes, enter on Form 1041, line 3	
32 If you have a loss, check the box thet describes your investment in this activity (see page C-5). If you have a loss, check the box thet describes your investment in this activity (see page C-5). If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statitudy employees, see page C-5). Followings after on Form 1041, line 3.	46 Total Other expenses. Enter here and on page 1, line 27
itructions. Cat No 11334P Sched	114

C-EZ Net Profit From Business	Schedule C-EZ (Form 1040) 1993	2 9050	
(Sole Proprietorship) P Partmerships, joint ventures, etc., must file Form 1065.	Instructions		
Department of the "Latest NO" A Attach to Form 1040 or Form 1041	You may use Schedule C-EZ instead of Schedule C. if you operated a business or practiced a profession as a sole probnetorship and you have met all the requirements listed in	Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all	
Part1 General Information	Part lot the form.	items or taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or	
Had gross receipts from your	Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.	set aside for you to use. Do not offset this amount by any losses. Line 2—Total Expenses.	
business of \$25,000 or less less Use the cash method of accounting. And You: And You:	Line B Enter on this line the four-digit code that identifies your principal business or professional activity. See page C-6 for the list of codes.	Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and fruck expenses. commissions and fees, insurance, interest, legal and professional services, office expense, ent of lease expenses.	
build not have a net loss from your elements as a sole proporetor had only one business as a sole proporetor	You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, a koose, inducativy or alcohol, tobacco, and freatmes tax return, if you need an FIN file Form SCAL Annioration for Employer	business mails and entertainment, end utilities, insert, early of business mails and entertainment, end utilities (including telebrone). For details, see the instructions for Schedule C, Perrst II and V, on pages C-3 through C-5.	
A Principal business or profession, including product or service	identification Number If you don't have an EIN, leave line D blank. Do not enter your SSN.	Part III.	
	Line E Line E Line Seddress. Show a street address instead		
E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1	of a box number, include the suite or room number, if any.		
City, town or post office, state, and ZIP code			
Part II Figure Your Net Profit			
Gross receipts. If more than \$25,000, you must use Schedule C. Ceution: If this income was reported to you on Form W.2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and check here.			
2 Total expenses, if more than \$2,000, you must use Schedule C. See instructions.			
3 Net profit. Subtract line 2 from line 1. Enter on Form 1040, line 12, and ALSO on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Fiducianes, enter on Form 1041, line 3.) If less than zero, you must use Schedule C.			
Part III Information on Your Vehicle, Complete this part ONLY if you are claiming car or truck expenses on line 2.			
4. When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /			
5 Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for			
a Business b Commuting c Other			
6 Do you (or your spouse) have another vehicle available for personal use?			
7 Was your vehicle available for use during off-duty hours?			
8a Do you have evidence to support your deduction?			
b If "Yes," is the evidence written? Por Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat No 143740 Schedule C-EZ (Form 1040) 1983			
116	116		

Schedule D (Form 1040) 1993 Name(s) shown on Form 1040 Do not enter name and social security number if shown on other side Part IV Short-Term Capital Galina and Losses—Assets Held One Year or Less (Continuation of Part I) (a) Description of Date (a) Date (b) Date (c) Da			21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enfer here and on line 2. 21 Part V Long-Term Capital Geins and Lossea—Assets Held More Than One Year (Continuation of Part II)		23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10 23
SCHEDULE D (Form 1040) Form 1040) Attach to Form 1040.	Part Short-Term Capital Gains and Losses—Assets Held One Year or Less (a) Dale (a) Cash (b) Cash (b) Cash (c)	2 Enter your short-term totals, if any, from 3 Total short-term sales price emounts. 3 Total short-term sales price emounts. 4 Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) 1 from Forms 4684, 6781, and 8824 5 Net short-term gain or (loss) from partnerships. S corporations. and iducianes from Schedule(s) K-1 6 Short-term capital loss carryover from 1992 Schedule D line 38 8 Short-term capital loss carryover from 1992 Schedule D line 38 8 Short-term capital loss carryover from 1992 Schedule D line 38	7 Add lines 1, 2, and 4 through 6, in columns (f) and (g). 8 Nat short-term capital gain or (loss). Combine columns (f) and (g) of line 7 Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year 9	10 Enter your long-term totals, if any, from line 23. 11 Total long-term eales price amounts. 12 Gain from 6104 lines 9 and 10. 12 Gain from Forms 2119, 2439, and 6252, and long-term gain or (loss) from partnerships. S corporations, and fuducianes from Schedule(s) K-1. 14 Capital gain distributions 15 Long-term capital loss carryover from 1992 Schedule D, line 45	16 Add lines 9, 10, and 12 through 15, in columns (f) and (g) of line 16 17 Net long-term capital gain or floss). Combine columns (f) and (g) of line 16 Part III Summary of Perts I and II 18 Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. 19 If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the armaller of these losses. 19 If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the armaller of these losses. 19 If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the armaller of these losses. 19 If line 18 is a (loss) on line 18 is a (loss) on Form 1040, line 19 or if Form 1040, line 35, is a loss. 19 For Paperwork Reduction Act Notice, see Form 1040 Instructions. 119 For Paperwork Reduction Act Notice, see Form 1040 Instructions. 119

No 13 Page 2 Your social security number chivities on line 41 below	to describe your investment in the	Hoyer Investment Al Righ? alrion (e) All is (f) Some is over all risk not at risk.		.055	(k) Nonpassive income from Schedule K-1					28		31	(b) Employer sontification number			ome and Loss	(f) Other income from Schedule K=1					% % 	96	Residuel Holder	(a) Income from Schedules O, line 3b		38	30	8	079			
Attachment Sequence to 13 Your Goose Income from those activities	or (f) of line 27	(c) Check if (d) Employer foreign identification partnership number		Nonpessive Income and Loss	(i) Section 179 expense deduction from Form 4500						ind 30. Enter the result					Nonpassive Income and Loss	(a) Deduction or loss from Schedule K-1						result here and include	Income or Loss From Real Estate Mortgage Investment Conduits (REMICe)—Residuel Holder	(d) Tauzbe income (net loss) from Schadules Q, line 1b		total on line 40 below		selow				
umber if shown on other side edule E. you must enter you os and S Corporations	T check either column (a	(b) Enter Pitor partnership S for S corporation		ž	(i) Nonpassive loss from Schedule K-1						loss). Combine lines 29 a	d Truets	me.				(d) Passave income from Schedule K=1						lines 34 and 35. Enter the	Mortgage Investmen	Schedules Q, tine 2c (see page 6-4)		ult here and include in the		 Also, complete line 41 38, and 39. Enter the n 		ne: Enter your gross and III and on line 39		27
on return. Do not enter name and social security number if shown on other side poor amounts from farming or fishing on Schedule E. you must enter your Income or Loss From Partnerships and S Corporations	If you report a loss from an at-risk activity, you MUST check either column (a) activity. See page E-4-1f you check column (f), you must attach Form 6198	(a) Name		ne end Loss	(h) Passive income from Schedule K-1					t) of line 28a	Total partnership and S corporation income or (loss). Combine lines 29 and 30.	Include in the total on line 40 below Income or Loss From Estates and Trusts	emen (a)			some and Los						of line 33a	Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below	oss From Real Estate	(b) Employer identification number		Combine columns (d) and (e) only Enter the result here and include in the total on line 40 below	4	38 Net farm rental income or (loss) from Form 4835. Also, complete line 41 below. 40 TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form.		Reconciliation of Ferming and Fishing Income: Enter your gross forming and fishing income reported in Parts II and III and on line 39 fees name E. As		
Schedue E Form 1040 1993 Namesis shown on return Do not enter name and social security number if shown on other side Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below Part II Income or Loss From Partnerships and S Corporations	/ou report a loss from an twity. See page E-4 If yo			Passive Income end Loss	(g) Passive loss allowed (affach Form 8582 if required)				Totals Totals	Add columns (h) and (k) of time 28a	otal partnership and S	III Income or L				Pas	(c) Passive deduction or loss allowed (attach Form 8582 if required)			33a Totals	Totals	Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b	Total estate and trust income in the total on line 40 below		(a) Name		mbine columns (d) a	Summary	or farm rental income OTAL income or (loss)	040, line 18	Reconciliation of Ferr farming and fishing inc	1	
0 Z Z Z	- S	27 A	0 0 0 4		2	∢ @	00	ш	28a Totals b Totals	52 8		Part III	32	4 0	0 0			∢ 0	B U	338	Ω	¥ %	36 o₁	Part IV	37		ပိ 8	Part V	2 P		4		
1 1.	s of renting	Yes No	∢ ∞	U	Totals (Add columns A @ and C)			ыш	28a Te			Par	7/22/	4 0	n U			< 0			٩	7 8		Part	37			Part V	3 9			2	dule E (Form 1040) 1963
OWB No 1545-0074	from your business of renting	Yes No	∢ ∞	וא ווא ומץ אפון נוספה	e and C)	6	1000		28a Tc			Part	7/22/	A				4 8		19	Ω	7 8		Part	37)(Part V	54				11344L Bchedule E (Form 1040) 1993
OWB No 1545-0074 Sequence No 13 Sequence No 13	from your business of renting	tarm rental income or loss from Form 4825 on page 2, line 39 2. For each rental real estate property isted on line 1, did you or your family use it for perconal	purposes for more than the greater of 14 days or 10% of the total days ented at fair reful B	page E-1.)	Properties Totals R (Add columns A 8 and C)	0			28a T			Par	7/22/	4 0							٩	7 8		Part	37			Part	24 56			40 on page 2	121 Cat No 11344L 8
OWB No 1545-0074 Sequence No 13 Sequence No 13	from your business of renting	tarm rental income or loss from Form 4825 on page 2, line 39 2. For each rental real estate property isted on line 1, did you or your family use it for perconal	purposes for more than the greater of 14 days or 10% of the total days ented at fair reful B	page E-1.)	Totals (Add columns A B and C)	0	4	o o	28a T	50	11 31	Par			12 0 0					16	20 20	21 34 35	8		8	Sso	88		24 56			40 on page 2	121 Cat No 11344L 8
OMB No. 1545-0074	s of renting	XX on page 2. line 39 Yes No d you	purposes for more than the greater of 14 days or 10% of the total days ented atflatrental B total days ented atflatrental part uses? (See	page E-1.)	Properties Totals R (Add columns A 8 and C)	3	732.537		maintenance 7	50	16	paid to banks, 12	13		16					16	20	21 34 35	8	Subtract line 21 from line 3 fronts) or line 4 (reyalties). If the result is	8	Deductible rental real estate loss.	88		54		eal estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here IV and line 39 on page 2 do not apply to you, also enter this amount on Form 1040.	40 on page 2	Cat No 11344L 8

Figure Your Basic Credit 4 Enter the amount from lind 7 of Form 1040A or Form 1040 if you received a taxable scholarship 4 Enter the amount from lind 7 of Form 1040A or Form 1040 if you received a taxable scholarship 5 Enter the amount from lind 7 of Form 1040A or Form 1040 if you received a taxable scholarship 6 Form 1040 Filere Only: if you were self-employed or used Sch. C or C-EZ as a statutory of employee, enter the amount from the worksheet on page EIC-3 7 Farred income. Add lines 4. 5, and 6. if \$23.050 or more, you cannot take the credit. Enter 7 8 Use line 7 above to find your credit in TABLE A on pages 69 and 70 9 Use line 7 above to find your credit in TABLE A on pages 69 and 70 9 Adjusted gross income. Enter the amount from Form 1040A, line 16, or Form 1040, line 31 p. 9	YES. Use line 8 to find your credit in TABLE A on pages 69 and 70 (1040A) or pages EIC-4 and 5 (1040). Enter here NO. Go to line 11. 11 Basic credit in M. O. Go to line 11. 12 Basic credit in the 10, enter the amelier of line 6 or line 10. 13 In the six was answered "NO" to line 10, enter the amount from line 6 Next. To take the health insurance credit, fill in lines 12-16. To take the extra credit for a child born in 1933, fill in lines 17-19. Otherwise, go to line 20 now. Figure Your Health Insurance Credit 12 Use line 7 above to find your credit in TABLE 8 on page 71 (1040A) 12	in in TABLE B on page 71 (hera 13, enter the ameller of line, enter the amount from line in 1993 for health insurance life. See instructions	Figure Your Extra Credit for Child Born in 1963 Figure Your Extra Credit for Child Born in 1963 Tip: You can take both the basic credit and the axtra credit for your child care expenses on Schedule 2 or Form 2441 for the same child. Tip: You can take both the basic credit and the axtra credit for your child born in 1993. Tip: You can take both the basic credit and the axtra credit for your child born in 1993. To bas line 3 above \$12,200 or move? YES, Use line 9 to find your credit in TABLE C on page 72 (1040A) and the same child born in 1993. NO. Go to line 19 Bextra credit for child born in 1993: If you answered YES? to line 18, enter the amount from line 17. Figure Your Total Earned income Credit And also your want the earned income credit Do you want the earned income credit Do you want the earned income credit added to your take-home pay in 1994? To see if you qualify, get Form W-5 Imp Do you want the earned income credit added to your take-home pay in 1994? To see if you qualify.
SCHEDULE EIC Form 1040A or 1040) Pearine Service (A) Pearine Information Want the IRS to figure the credit for you? Just fill in this page. We'll do the rest. General Information To take Your social security number Your must have worked and earned less than \$23,050, and You must have at least one qualifying child (see boxes below), and You cannot be a qualifying child yourself.	who: Itved with you in the U.S more than half of 1993' (or all of 1993 if a foster child') If the child oudn't live with you for the required time flot see the Exception on page 64 (1040A) or page ELC-2 (1040)	You cannot take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040). Go to line 1. But if the child was mamed or is also a qualifying child of another person (other than your spouse if filing a joint return). First see page 64 (1040A) or page EIC-2 (1040). Child or Children 65 (b) Child or Children 66 (b) Child or Children 67 (c) India or Children 68 (c) Child or Children 69 (c) Children 60 (c) Children 61 (c) Children 62 (c) Children 63 (c) Children 64 (c) Children 65 (c) Children 66 (c) Children 67 (c) Children 67 (c) Children 68 (c) Children 69 (c) Children 69 (c) Children 69 (c) Children 60 (c) Children 61 (c) Children 62 (c) Children 63 (c) Children 64 (c) Children 65 (c) Children 66 (c) Children 67 (c) Children 67 (c) Children 68 (c) Children 69 (c) Children 69 (c) Children 69 (c) Children 60 (c) Children 61 (c) Children 62 (c) Children 63 (c) Children 64 (c) Children 65 (c) Children 66 (c) Children 67 (c) Children 67 (c) Children 68 (c) Children 69 (c) Children 69 (c) Children 60 (c) Children 61 (c) Children 62 (c) Children 63 (c) Children 64 (c) Children 65 (c) Children 66 (c) Children 67 (c) Children 67 (c) Chi	ch as mount 2 st one 3 schedule EIC (Form 1040A or 1040) 1993
in this page. In this page. Oddo, line 31) must be eparate return, and w, and	A N N I I I I I I I I I I I I I I I I I	next to line 28c of For ris also a qualifying clirst see page 64 (1040 list) security number to social security number nu	alam the credit or exclusion for a 1040), check here amount from 0, line 31, here. \$ EIC-2 (1040)) such as 0, list type and amount 2. covered at least one 3. urn. urn. can he line next to line 28c. on the dotted line next to line 28c. on the dotted line next to line 28c.
Earned Income Credit P Atach to Form 1040A or 1040. See Instructions for Schedule Elc. See Instructions for Schedule Elc. Sto figure the credit for you? Just fill in this page Your must have worked and earned less than \$23,050, and Your fling status can be any status eacept marred filing a separate return, and You must have at least one qualifying child (see boxes below), and You cannot be a qualifying child yourself.	was (at the end of 1993); under age 19 under age 24 and a full-tima student or any age and permanently and totally disabled	You cannot take the credit. Enter "NO" next to line 28c of Form 1040). Go to line 1. But if the child was marmed or is also a qualifying than your spouse if filling a joint return). first see page 64 (10 Child or Children 65 (b) Child or Children 65 (b) Child standard (d) deadler 66 (a) if child was both the child standard (d) deadler 67 (a) if child was both the child standard (d) deadler 68 (b) Child standard (d) deadler 69 (c) if child was both the child standard (d) deadler 69 (c) if child was both the child standard (d) deadler 60 (c) if the child was both the child standard (d) deadler 60 (c) if the child was both the child standard (d) deadler 60 (c) if the child was both the child standard (d) deadler 60 (c) if the child was both the child standard (d) d) d	the child you listed above was born in 193 and you chose to claim the credit or exclusion for child you listed above was born in 1933 and you chose to claim the credit or exclusion for child you use the schedule 2 (Form 1040), check here. Do you want ves Fell in intege 2 and 3: and enter the amount from the IRS to figure the credit for you? Fell in integer 2 and 3: and enter the amount from the IRS to have been served income (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount there the cital amount you paid in 1993 for health insurance that covered at least one the integer and subsistence or contributions to a 401(k) plan. Also, list type and amount the IRS to the IRS to the IRI filing form 1040A, pinit "EIC" on the line next to line 28c. The IRS to the IRI filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line next to line 56 and filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line filing form 1040A, pinit "EIC" on the dotted line fi
Earnec Atach See Inst Credit for come form 10 come form 10 come form 10 in ying child your	LAZQ	You cannot take Form 1040). Go to line 1. But if than your spouse Child or Child	Sporn in 1993 and you chose to form 1040A) or form 2441 ff. Fill in lines 2 and 3; and are define 10.00 form 1040A, line 16, or Form 1040A, line 16, or Form 1040A, line 16, or Form or contributions to a 401(k) plan. Attach this schedule to your e ffling form 1040A, pinnt "El filling Form 1040A, pinnt" Form 1040A or 1040A, pinnt "El Form 1040A or 1040A pinnt" El Form 1040A or 1040A pinnt "El filling Form 1040A, pinnt "El f
Earned Ir P Atach to F See Instruct To figure the credit for you must have worked and earned less to Your adjusted gross income (Form 1040A Your lining status can be any status earch You must have at least one qualifying child yourself.	son daginar da	No Fo Fo This and Last name)	No G Act Notice, see Franch Act Notice, see F
SCHEDULE EIC (Form 1040) (Form 1040A or 1040) Operational or freature) Names) Storen on return Want the IRS to General Information To take To take To take To take To take Your and this credit You can be your and this credit of this can be your and this can be y	child is a child who.	Do you have at least one qualifying child? Torm 1040). Form 1040. Form 1040. Go to line 1. But if the line or spouse if it may your spouse if it may not spouse it it it it is not spouse it i	Ceution: If a child you listed above was born in 1993 and you chose to claim the credit or exclusion for child care expenses for this child on Schedule 2 (Form 1040), or Form 2441 (Form 1040), check here the IRS to be a see Form 1040A, line 16, or Form 1040, line 31, here. Do you want the IRS to Ago and 3: and arise amount from the IRS to Bot to page 2 on the back now. Credit for you? Other Informetion 2 Enter any nontaxable samed income (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount you paid in 1993 for health insurance that covered at least one Hyou want the IRS to Figure the child. See instructions Hyou want S Attach this schedule to your return. The IRS to Figure the child seminated in the Form 1040A, pinit "EIC" on the line next to line 56. For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions. Cat No. 1335M. Schedule EIC (Form 1040A or 1040)

Schoule Fiform 1040) 1993 Part III Farm Income—Accrual Method (see page F-5) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 48 below.	38 Saes of Investock, produce, grans, and other products during the year		40a Agricultural program payments	41 Commodity Credit Corporation (CCC) loans e CCC (loans exempled include allection	444	CCC loans torreited or repaid with certificates (*15)	42 Crop insurance proceeds	43 Custom hire (machine work) income	44 Other income, including Federal and state gasoline or fuel tax credit or refund	45 Add amounts in the right column for lines 38 through 44	46 Inventory of Investock, produce, grains, and other products at beginning of	The year 47 Cost of Investock produce grains, and other products purchased during		Ab Add Long AE and 47	בי מינות מינ		COST Of INVESTOCK, produce, grants, and durer products soid. Subject into 45 incit into 45	51	"If you use the unit-investock-once method or the tarm-pince method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49 is larger than the amount on line 48, subtract line 48 from line 49 is larger than the amount on	Part IV Principal Agricultural Activity Codes		Ceutons: File Schedule C (Form 1040), Perfit or Loss From 185 Food crops grown under cover, including hydroponic countries of the schedule of Form 1040) had benefit from	211	Your principal source of income is from providing 212 Beefcattle, except feedlots	illural services such as soil preparation, veterinary, larm horticultural, or management for a fee or on a contract		 You are engaged in the business of breeding, reising, and 250 Pourty and eggs, including chickens, busevins, caring for dogs, cats, or other pet animals 	260	cerect the or the conducting coood and milk and conducting the conducting the conducting bees, fur-bearing animals,	as horses, snakes, etc.	cotton, peanuts, feed corn, wheat, tobacco, Insh 280 Animel equecuture, including fish, shellfish, mollusks, potatoes, etc.	as and metons, garden-type vegetables and	melons, such as sweet corn, tomatoes, squash, etc. gathening, extraction of pine gum, and gathening of 170 Fruit end tree nuts, including grapes, bernes, olives. forest products	300		126
OMB No. 1545-0074	Social security number (SSN)	Enter principal agricultural activity code (from page 2) •	Employer 10 number (EIN), rt emy	losses	ts II and III, and line 11 of Part () these sales on Form 4797.		0 1	\$p	6 b	78	3/	80	90	10	***	es such as taxes, insurance,		23		286	27	28	52	8 3	5 28	33	24.2	1 2	34c	344	38.8		38	8	37s All investment is at risk.	Schedule F (Form 1040) 1983
SCHEDULE F (Form 1040) P Attach to Form 1040, Form 1041, or Form 1065. See Instructions for Schedule Fiform 1040.		A Principal groduct Describe in one or two words your principal crop or activity for the current tax year c	C Accounting method (1) Cash (2) D Accrual		ZELKET PATTIN INCOMPS—CASH MEDIOG, COMPIERS PRITS I and II (Actual method tappyers compiere Parts II and III, and line 11 of Part I) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on form 4797.	1 Sales of livestock and offer riems you bought for resale. 2 Cost or other basis of livestock and other ferns reported on line 1.		you raised	68 Agnicultural prior am payments (see page F-2) 68	CCC loans reponded under election	7c Taxable amount as e F-2].	Amount received in 1993	of viection to defer to 1994 is attached check here ▶ □ 8d. Amount deferred from 1992.	9 Custom hire (machine work) income 10 Other income including Federal and state gasoline or fuel tax credit or refund (see page F-3)	taxpayer, enter	Cash and Accrual Method. Do not include personal or living expensiour home	96	F-3—also attach Form 4562). 12	13 Chemicals 14 Conservation expenses Affach 15 A Reput of lease (see page F-4).	Form 8645	Custom hire (machine work).	Seeds and plants purchased	16 Storage and warehousing	programs 30 Supplies purchased	other than on line 25 17 Taxes	Fertilizers and time 19 33 Veterinary, breeding and medicine.	Freight and trucking	ed 2	Interfect curier user meanuri	P	b Other 24 Labor hined (less lobs credit) 24		Total axpenses, Add lines 12 through 34f	36 Net farm profit or (loss). Subtract line 35 from line 11 if a profit, erier on Form 1040, line 19, and ALSO on Schedule SE, line 1, if a loss you MUST go on to line 37 (follocianes and partnerships, see page F-5).	37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, the 19, and ALSO on Schedule SE, line 1.	

Credit for the Elderly or the Disabled	owe No 1545-0074	Schedue R (Form 1040), 1993 Page 2 Page 1
See separate instructions for Schedule R.	Your social	2 - 4
You may be able to use Schedule R to reduce your tax if by the end of 1993. You were age 65 or older, OR • You were under age 65, you retired on perm taxable disability income But you must also meet other tests. See the separate instructions for Schedule Note: In most cases, the IRS can figure the credit for you. See page 25 of the Note: In most cases, the IRS can figure the credit for you.	You may be able to use Schedule R to reduce your tax if by the end of 1993 You were age 65 or older, OR e. You were under age 65, you retired on permenent and total disability, and you received You were age 65 or older, OR e. You were under age 65, you retired on permenent and total disability, and you received But you must also meet other tests. See the separate instructions for Schedule R Note: In most cases, the IRS can figure the credit for you. See page 25 of the Form 1040 instructions.	s. 200 \$3.750 \$3.750 \$3.750 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7.50 \$7
Check the Box for Your Filing Statue and Age		spouse who was under age 65. Enter the total Box 2, 4, or 9 in Part I, enter your taxable disability income.
And by the end of 1993:	Check only one box:	Box 5 in Part I, add your taxable disability income to your spouse's
You were 65 or older	1 🗀 manent and total disability 2	1axable disability income Enter the total TIP: For more details on what to include on line 11, see the instructions 12 • If you completed line 11, look at lines 10 and 11 Enter the All orthors enter the amount from line 10
Both spouses ware 65 or older total disability. Both spouses were under 65, but only one spouse retired on total disability. Both spouses were under 65, and both retired on permit disability. One spouse was 65 or older, and the other spouse was under on permanent and total disability. One spouse was 65 or older, and the other spouse was under retired on permanent and total disability.	Both spouses were under 65, but only one spouse retired on permanent and total disability. Both spouses were under 65, but only one spouse retired on permanent and total disability. One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability. One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability.	
You were 65 or older and you lived apart from your spouse for You were under 65, you retired on permanent and total disclived apart from your spouse for all of 1993. Part II and complete Part III on the back. All others, comp	Mamed filing a 8 You were 65 or older and you lived apart from your spouse for all of 1993. 8 Separate return 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1993.	130. (teven mougn messo be included here to figure be types of nontaxable in line 13c mr Form 1040, line 32 Fort 1): Enter:
bility (Complete on	Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)	
IF: 1 You filed e physician's statement for this disability for 1983 or an earlier year, or you filed a stat after 1983 and your physician signed lina 8 on the statement, AND 2 Due to your continued disabled condition, you were unable to engage in any substantial gain check this box. If you checked this box, you do not have to file another statement for 1993. If you checked this box, you do not have your physician complete the following statement.	IF: 1 You filed e physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement. AND 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1993. Check this box I fly you checked this box, you do not have to file another statement for 1993. If you did not checked this box, have your physician complete the following statement.	16 Subtract line 15 mon line 15 is filled 16 in 16 above by 2 is filled lines 13c and 17 is filled lines
Physicien's Statement (See instructions at bottom of page 2	ottom of page 2.)	19 Subtract line 16 from line 12. If line 18 is more than line 12, stop here; you cennot take the redit Otherwise, go to line 21
I certify that Name of disabled person was permenently and totally disabled on January 1, 1976, or January 1, 1977, OR vide he or she natified it natified after December 31, 1976, antier the date relited.	I certify that Name of designed person Name of designed person Was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, ander the date retired.	20 Decimal amount used to figure the credit 21 Multiply line 19 above by the decimal amount (.15) on line 20 Enter the result here and on Form 1040, line 42 Cauton: if you file Schedule C. C-EZ, D. E. or F. Frorm 1040), your credit may be limited. See the instructions for fine 21 for the amount of credit you can claim.
Physician: Sign your name on either line A or B below. A The disability has lasted or can be expected to last continuously for all lasts a was a		Instructions for Physician's Statem Physician
Physician's agnature Physician's agnature	Darie	
Physician's address		substantial gainful activity because of a physical or mental condition, and
For Paperwork Reduction Act Notice, see Form 1040 instructions. 127	Cat. No. 11359K 8chwalue R (Form 1040) 1883	128

Schedule SE if oim 1040), 1993 Name of person with self-employment income (as shown on Form 1040) Name of person with self-employment income (as shown on Form 1040)	Section B—Long Schedule SE Part Self-Employment Tax Note: If your only programs active to self-employment tax is chirch employed income stirclines through the Fries of	₹	of a 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a Note: Skip this line if you use the farm optional method. See page SE-3	2 Net profit or (loss) from Siline 15a (other than farming to report on this line. See	nonfarm obtional method. See page SE-3. 3. Combine lines 1 and 2. 4.4. If line 3 is more than zero multiply line 3 by 92 35%, (19235). Otherwise enter amount from line 3.	If you elected one or both of the Spin and Story (Scoot); Conditional and an annual management of the spin and the spin an	Linds 1	Met earnings from self-employment. Add lines 4c and 5b Maximum amount of combined wages and self-employment earnings so tax or the 6.2% portion of the 7 65% rationad retirement (let 1) tax for 1 lax for 1 la	b Unreported tops subject to social secunty tax (from Form 4137, line 9) 8b c Add lines 8a and 8b	9 Subtract line 8c from line 7. If zero or less, enter -0, here and on line 10 and go to line 12a 9 9 10 Multiply the smaller of line 6 or line 9 by 12.4% (-124) 11 Maximum amonited of combined wares and self-amonitement samines enther to Madicare tax	128	Durieported tips subject to Medicare tax (from Form 4137, line 14) 12c C Add lines 12e and 12b 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15	14 Multiply the smaller of line 6 or line 13 by 2.9% (.029) 15 Self-employment tax, add lines 10 and 14. Enter here and on Form 1040, line 47. (Important: You are allowed a deduction for one-half of line amount Multiply line 15 by 50% (.5) and enter	the result on Form 1040, line 25.) Part II. Optional Methods To Figure Net Earnings (See page SE-3.)	Ferm Opbonel Method. You may use this method only it (e) Your gross farm income was not more than \$2,400 or (b) Your gross farm income was more than \$2,400 and your net farm profits² were less than \$1,733. 18 Maximum income for notional methods	1	Nonterm Upbonel Mediod. You may use this method only it (e) four het nontain profits, were less tild 1977.55 and also less than 72 189% of your gross nonfarm income, and (b) You had net earnings from self-employment of at least \$400 kit 2 of the prior as a courton; You may use this method no more than five times.	Duckact line 11 not the release of the amount of the amount on the 18 Aso, include this amount on time 4b above Tschedule F. in 31 and Schedule F. I from 1065), line 150 Prom Schedule F. in 631. Schedule F. In 63. and Sch	'From Schedule F. Inc 36, and Schedule K-1 (Form 1065), line 15a
Self-	► Ataen to Form 1040. Social security number of person with seff-employment income with seff-employment income • The security number of person with seff-employment income • The security number of person • The security number of per	Who Must File Schedule SE You must file Schedule SE it: • Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$135,000, AND • Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long	Schedule SE) were \$400 or more, UR Schedule SE) were \$400 or more, UR You had church employee income of \$108.28 or more Income from services you performed as a minister or a member of entering the processing order is not blurch amplicate income Sea note SE.1	registed upon as not contact employed moons. See page 2E . Note: Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part I of Long Schedule SE. See page SE-3 Expension if you have a loss or a small of Long Schedule SE. See page SE-3 Expension if you have a loss or a small or Long Schedule SE.		May I Use Short Schedule SE or MUST I Use Long Schedule SE?	No you receive wages or tips in 1993?	Are you a minister member of a resignois order, or Christian Yee Science particlines who received IRS approval not to be taxed on earnings from the samings from the same from t	\$		Dd you receive church employee income reported on Form. Yes the Od you receive to subsect to social security or Medicare lax. Yes W.2 of \$108.28 or more? Medicare lax. W.2 of \$108.28 or more? Medicare lax. W.2 of \$108.28 or more? Medicare lax. W.2 of \$108.28 or more? W.2 of \$108.28 or more. W.	YOU MAY USE SHORT SCHEDULE SE BELOW YOU MUST USE LONG SCHEDULE SE ON THE BACK	Section A.—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.	1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	 Net profit or (loss) from Schedule C, line 31; Schedule G-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. 	3 Combine lines 1 and 2		 More than \$57,600 but less than \$135,000, multiply the amount in excess of \$57,600 by 2.9% (.029). Then, add \$8.812.80 to the result and enter the total. \$135,000 or more, enter \$11,057.40. 	Also enter on Form 1040, line 41, (Important: You are allowed a deduction for order-han of this millimited amount. Multiply line 5 by 50% (.5) and enter the result on Form 1040, line 25.) For Paperwork Reduction Act Motios, see Form 1040 instructions. Car No 11358.2 Schedule SE (Form 1040) 1963

ons to find out which sections	12	Total miles vehicle was driven during 1993 miles miles	%		Commuting miles included on line 13 miles miles	Other personal miles. Add lines 14 and 17 and subtract the total from	J sex D		Nat app	Do you have evidence to support your deduction?	21b If "Yes," is the evidence written?	-Standard Mileege Rate (Use this section only if you own the vehicle.)	Multiply line 14 by 28¢ (28) Enter the result here and on line 1. (Rural mail carriers, see instructions.)	tual Expenses (a) Vehicle 1 (b) Vehicle 2	Gasoline, oil, repairs, vehicle		Inclusion amount (see instructions) 24b		vehicle (applies only 1100% of	amual lease value was included to the manual lease value was included and the manual lease instructions) 25 and and 24 and 24 and 24 and 25 and and 24 and 25 and and 26 a	the	Enter amount	Delow 288	Add lines 2, allu 20. Enter total here and on line 1	Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle.) (a) Vehicle 1		orner basis (see	Enter amount of section 179 31 32	Multiply line 30 by line 15 (see	instructions if you elected the 32.	Enter depreciation method and 33 percentage (see instructions)	e.	and 34	amount ine 36	ie 36 by the 37	Enter the amelier of time 35 or time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount to a second time 37 Also, enter this amount time 3		
Part II	12	Occupation in which expenses were incurred 13 Total miles ve		16 Average daily		Meals and 18 Other person	18		ZO II yaur employ	21e Do you have	21b If "Yes," is th	ᄗ	22 Multiply line instructions	Section C.—Actual Expenses	23 Gasoline, oil	unt from line 6 on line 8. 24a Vehicle rentals	، ۵	25 Value of	vehicle (applied	on Form W-2-		percentage on line 15 28 Depreciation. Enter		Add mes 27 and here and on line	Section D.—De	2000		31 Enter amour	32 Multiply line	instructions if you elect section 179 deduction)	33	54 Multiply line 3 Form 2106 (1993)	8	38 Enter the limitation from the table in the	37 Multiply line 36 percentage on line 15	38 Enter the arr	PAOGE OF STATE OF STA	
Employee Business Expenses > See separate instructions.		Social security number Occupatio		ibureements	Column A	Other Than Meals	and Disertalination	-	Js. etc., that	1_	tertainment 3	3 Do not		6	and enter the	in Step 1, skip line 7 and enter the amo		for Expensee Listed in STEP 1			S)	A (Form 1040)		80	Column A	ne on Form	¥	6	B, subtract		performing artists and individuals with	Cat No 11700N						286
	tre researcy	Your name		Part I Employee Businese Expenses and Reimbursements		STEP 1 Enter Your Expenses		1 Vehicle expense from line 22 or line 29	2 Parking fees, tolls, and transportation, including frain, bus, etc., that	did not involve overnight travel Travel expense while away from home overnight including lodging		4 Business expenses not included on lines 1 through 3 Do not			Total expenses, in Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	Note: If you ware not reimbursed for any expanses in Step 1, skip line 7 and enter the amount from line 6 on line 8.		STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP		7 Enter amounts your employer gave you that were not reported to you in box 1 of Form W-2. Include any amount reported under	code "L" in box 13 of your Form W-2 (see instructions	STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)		8 Subtract line 7 from line 6	Note: If both columns of the R are zero stoo here. If Column A	is less than zero, report the amount as income on Form	1040, line 7, and enter -0- on line 10, Column A.	9 Enter 20% (.20) of line 8, Column B	in Column A, enter		11 Add the amounts on line 10 of both columns and anter the total here. Also, enter the total on Schedule A (Form 1040), line 19. (Qualified performing arists and individuals with on Schedule A (Form 1040), line 19. (Qualified performing arists and individuals with	disabilities, see the instructions to special rules on w						

2444	Child and Dependent Care Expenses	Form 2441 (1993)	• 2
ī		Part III Dependent Care Benefits—Complete this part only if you received these benefits.	
Jecanow of Menal Service X	P. See separats instructions. Sequence No. 21 Your social security number	11 Enter the total amount of dependent cere benefits you received for 1993. This amount should be shown in pox 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.	
	You need to understand the following terms to complete this form: Dependent Care Benefits, Earned Income, Quelified Expenses, and Qualifying Person(s). See Important Terms on page 1 of the Form 2441 instructions Also, if you had a child born in 1993 and line 32 of Form 1040 is less than \$23,050, see A Change To Note on page 2 of the instructions	12 Enter the amount forfeited, if any. See the instructions 13 Subtract line 12 from line 11 14 Enter the total amount of quelified expenses incurred in 1993 14 for the care of the qualifying person(s) 15	
(i) Persons or Oi (if you need m (a) Care provider's name	Persons or Organizations Who Provided the Care—You must complete this part (if you need more space, use the bottom of page 2.) (if you need more space, use the bottom of page 2.) (b) Identifying number (d) Amount paid name (see instructions)	16 Enter the amelier of line 13 or 14 18 Enter YOUR serned income 17 If married filling a joint return, enter YOUR SPOUSE'S earned income if student or disabled, see the line 6 instructions; if mammed filling a separate return, see the instructions for the amount to enter, all others, enter the amount from line 16	
ne amounts in c	Enter the number of qualifying persons cared for in 1993 Old you receive dependent care benefits? NO P Complete Part III on the back now	Excluded benefits. Enter here the smaller of the following: ### S5.000 (\$2.500 if mamed filming a separate return end you were required to enter your spouse's favared income on line 17). ###################################	
Enter the amount of of 1993, DO NOT enter or \$4,800 for two or m	Enter the amount of qualified expenses you incurred and paid in 1993. Do NOT enter more than \$2.400 for one qualifying person or \$4.800 for two or more persons. If you completed Part III, enter	ependent care credit, complete lines 4-10 on the front of this form.	
the amount from line 25 Enter YOUR eemed income If mamed filing a joint retur income (if student or disablee the amount from line 5	r YOUR SPOUSE'S earned nstructions); all others, enter	21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19. 22 Enter \$2,400 (\$4,800 if two or more qualifying persons)	
Enter the smellest of line 4, 5, or 6 Enter the amount from Form 1040, Enter on line 9 the decimal amount	Enter the smellest of line 4, 5, or 6 Enter the amount from Form 1040, line 32 Enter on line 9 the decimal amount shown below that applies to the amount on line 8	24 Subtrect line 23 from line 22. If zero or less, STOP You cannot take the credit. Exception. If you paid 1992 expenses in 1993, see the line 10 instructions. 25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this form.	1 1
No. 1 1 1 1 1 1 1 1 1 1	If the 8 is— Decirus Is	280	

~																										
Page 2	the																							I you have comments concerning the accuracy of these time estimates or suggestions for making this form more symple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the mistructions for the tax return with which this form is filed.		
	ebea	16		18				21	22			24	25	26	27	28	29	30	15	32	E		34	commines the sest of the sest		
	fore A	tment																			your			Ly of the trons for we work with can a can		
	2) (Be orpor	1990)																			e 1, ins		3	If you have co accuracy of thes accuracy of the suggestions for ismple, we would you. You can writhe Office of Marat the addresses instructions for this form is filed.		
	38(c)(e regula																			15, pag					
	able t	le to the	17		19		70				23										on line in the r		. (50	ng on The estimated The estimated 11 hr., 29 min. 1 hr., 17 min.		
	By S. Applic	ributab				is NOT				. Form	t here.										al also c		נוטוטוני	s. The		
	llowed -Only	at is att				i, that		·	7	line 12	e resut										amour Sec. 38		Isee In	y depenstance stance the the the the the the the the the th		
	edit A 1990)-	ge 1. th the Rev				page ler sect	of 1991	enter -0	enter -0	ount or	enter th										Write		s nere	In the time needed to complete and lite is form will vary depending on hydrodual circumstances. The estimated erage time is: scordkeeping 11 hr, 29 mu erang about the espering about the wor the form 1 hr, 17 mir wor the form to the RS 1 hr, 37 mir alomn to the RS 1 hr, 37 mir alomn to the RS 1 hr, 33 mir alomn to the RS 1 hr, 34 mir along the RS 1 hr, 34 mir along the RS 1 hr, 35 mir along th		
	ess Ci	ne 5, pa	Je 1)			dit und	ion Act	zero,	Zero.	the am	6, and			(l 96			line 28				ge 1. Er		e exces	The time receded to complete and life this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping Learning about the law or the form 1 hr, 17 min the form to the IRS 1 hr, 32 mm		
	Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	Tentative minimum tax (from line 11, page 1)		age 1	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before	onciliati	Subtract line 20 from line 19 (if less than zero, enter -0-)	Subtract line 21 from line 16 (if less than zero, enter -0-)	For purposes of this line only, recompute the amount on line 12. Form	4626, by using zero on line 7, Form 4626, and enter the result here)e 1) .	General business credit (from line 15, page			Enter the smallest of line 18, line 22, or line 28		Enter the greater of line 30 or line 13, page 1		Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead the amount previously computed on that line. Write "Sec, 38(c)[2]" in the margin next to your online 15, name 1, name 1.		enter the excess here (see instructions)			
	oncili	dit shov efore a	om line	25)	14, p	redif sh investn	ue Rec	19 (if le	16 (if le	nly, reco	e 7, Fo	. (01	12, pag	om Ine	25 .	27 .	8, line	17.	or line	25 .	or line		-	ACT This form The laws		
	nal G	the cre n 46 (b	tax (fro	25%	rom lin	or the creagular	Heven	om line	m line	s line o	nil no o	10% (.	m ine	redit (fr	m line	m line	of line	m line	f line 30	in in	Ine 32 lously c		than III	thon on the Revenue re requestion when the physing in the first of fax.		
	Additio	r sectio	mumini	17 by	JUNOUL	to the	by the	e 20 fro	e 21 fro	s of thi	ıng zer	. 23 by	tax (fro	iness o	e 26 fro	e 24 fro	nallest	e 29 fro	eater o	e 31 fro	naller of		greater	formation termal anation. The comparison of the company of the com		
1666,		or the po	ative m	Multiply line 17 by 25% (.25)	Enter the amount from line 14, page	r the p butable	ndmen	tract lin	tracı lın	purpos	5. by us	Multiply line 23 by 10% (.10)	Net income tax (from line 12, page 1)	eral bu	Subtract line 26 from line 25	Subtract line 24 from line 27	r the sr	Subtract line 29 from line 17	r the gr	Subtract line 31 from line 25	Enter the smaller of line of the amount previously entry on line 15, made 1		If line 32 is greater than line	r the in ut the I States le informe e informes st you as and to see informes to and to see informes and to see inform	1	
Form 3800	Schedule A-	16 Ente					ame				462(Vaperwork Reduction Act Notice Notice We ask for the information on this form the United States. You are required to give us the information. We need it to ensure that you are complying with ensure that you are complying with collect the right amount of tax.		
ŭ	i va i		17	82	19			2	- 2	23		24	25	36	27	28	39	30	3	32	m		* d	12 \$25556		
2895		22		11		11			1			ļ	1									4	-	_		Form 3800 (1993)
3680-385, ON BWC	1993	duence No. 22																								38C mio
9WC		Sequence Sequence Identifying number																								ű
-										1 1																
		Ident		4 G	10		19	۽	= =	2	w 4	,	n vo r			60						i6	0	11 21	4	12392F
		Ident		4 4	1,	0 0	19			2	W 4											i6	10	E 21 :		Cat No 12392F
		Ident		9 9	1,	0 0	19			2	m 4									-		16	10	E 2 :		Cat No
<u>.</u>	í	ldent		a - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	٦٠,	1_1	19		☐ Form 8847 . —	2	w 4											16	10		nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
Crodit	Credit.			1 2 2	1		16		346 Form 8847 .								96	q6	. 36	96	99	16	10		nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
noss Crodit	IT ON THE PARTY.			8 9	1		1		346 Form 8847 .					nount of Tax		(or Form 1120-A, Part I, line 1)	redit—	1040), 9b			96		10		nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
Business Credit	DUSINESS CIRCUIT.			al di	1		1		346 Form 8847 .					nount of Tax		(or Form 1120-A, Part I, line 1)	redit—	(Form 1040), 9b			96		10		nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
aral Rusinass Cradit	Anach to your tax return.	See separate instructions.			1		1		346 Form 8847 .					nount of Tax	6.40	le J, line 3 (or Form 1120-A, Part I, line 1)	redit—	dule R (Form 1040), 9b				100	10	14 Schedule H, line 37 6251 m 4626 Form 1041, Schedule H	nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
Gonoral Business Credit	Center of Dustiness Credit				(Form 6478)		1		346 Form 8847 .					nount of Tax	040 line 40	le J, line 3 (or Form 1120-A, Part I, line 1)	redit—	(Schedule R (Form 1040).			ource	100		14 Schedule H, line 37 6251 m 4626 Form 1041, Schedule H	nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
General Rusiness Credit	Ceneral Dusiness Credit	See separate instructions.			(Form 6478)		1		346 Form 8847 .					nount of Tax	Form 1040, line 40	le J, line 3 (or Form 1120-A, Part I, line 1)	redit—	Isabled (Schedule R (Form 1040), 9b			ource	100		14 Schedule H, line 37 6251 m 4626 Form 1041, Schedule H	nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
General Rucinece Credit	General Dusiness Credit	See separate instructions.			(Form 6478)		1		346 Form 8847 .					nount of Tax	from Form 1040, line 40	le J, line 3 (or Form 1120-A, Part I, line 1)	redit—	r the disabled (Schedule R (Form 1040),			ource	100		14 Schedule H, line 37 6251 m 4626 Form 1041, Schedule H	nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
General Rucinece Credit	Ceneral Dusiness Credit	See separate instructions.	Credit		(Form 6478)		1		346 Form 8847 .					nount of Tax	amount from 1040, line 40	le J, line 3 (or Form 1120-A, Part I, line 1)	redit—	derly or the disabled (Schedule R (Form 1040), 9b			ource	100		14 Schedule H, line 37 6251 m 4626 Form 1041, Schedule H	nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
-		P. See separate instructions.	stative Credit		(Form 6478)		1		346 Form 8847 .					nount of Tax	Feter amount from 1040, line 40	le J, line 3 (or Form 1120-A, Part I, line 1)	redit—	the elderly or the disabled (Schedule R (Form 1040),			ource	100		14 Schedule H, line 37 6251 m 4626 Form 1041, Schedule H	nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
-		P. See separate instructions.	Tentative Credit	rrent year investment credit (Form 3468, Part I)	(Form 6478)		1		346 Form 8847 .					Concest Business credit. Add times 3 through o	2	le J, line 3 (or Form 1120-A, Part I, line 1)	redit—	edit for the elderly or the disabled (Schedule R (Form 1040), 9b			ource	100		14 Schedule H, line 37 6251 m 4626 Form 1041, Schedule H	nter -0. Inne 14. Also orm 1120-A. d trusts, see orations, see ned. See the	Cat No
-		See separate instructions.	Part Tentative Credit	rrent year investment credit (Form 3468, Part I)	1	1_1	Current year enhanced oil recovery credit (Form 8830, Part I)		346 Form 8847 .	J. Current year general business credit. Add lines 1a through 11 Passive activity credits included on lines 1a through 11 (see instructions).	Subtract line 2 from line 1) .	Passave activity credits allowed for, 1993 (see instructions) Carryforward of general business, WIN, or ESOP credit to 1993 (see instructions for the		nount of Tax	2	le J, line 3 (or Form 1120-A, Part I, line 1)	Credits that reduce regular tax before the general business credit	Credit for the elderly or the disabled (Schedule R (Form 1040), line 21)	be interest credit (Form 8396, line 31) tax credit (Form 1116, line 32, or Form 1118, Sch. B.	line 12) Doceaecone tax credit (Form 5735, line 14)			Net regular ax. Subract line 8 from line 8		13 If line 10 is more than \$25,000, enter \$289, (25) of the excess (see instructions). 14 Subtract line 11 or nine 13, whichever is greater, from line 12. If less than zero, enter -0. 15 General business credit allowed for curranty year. Enter the smaller of line 14. Also enter this amount on Form 1040, line 44, Form 1120, Schedule 1, line 4e; Form 1120-4. Part I, line 2a, or on the appropriate line of your return. (Individuals, estates, and trusts, see instructions of the credit for increasing research activities is claimed. Corporations, see instructions for Schedule 4h in any regular investment credit carriforward is claimed. See the instructions for Schedule 4h in any regular investment credit carriforward is claimed. See the instructions for Schedule 4h in any regular investment credit carriforward is claimed. See the instructions for the corporation has undergone a post-1986 "ownership change."]	Cat No

15

8

285

8

282

2 2

1 2 5 4

From 8382 11993) Courtion: The worksheets are not required to be filled with your tax return and may be detached before filling Form 8582. Keep a copy of the worksheets for your records. Worksheet 1. For Form 8582 Lines 1s. 1b. and 1c Ease instructions on page 7.	Current yeer Prior yeer Overall gain or loss	(a) Net income (b) Net loss (c) Unallowed (d) Gain (e) Loss (line 1a) (line 1b) loss (line 1c)		Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See instructions on page 7.) Current year Overall gein or loss	(e) Net income (b) Net loss (c) Unallowed (d) Gain (e) Loss (line 2a) (line 2b) loss (line 2c)	Total. Enter on Form 8582, lines 2a, 2b, and 2c. Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See instructions on page 8)	Form or schedule pi Lose (c) Schemic (c) Schemic (d) Schemic (Losses (certifications on page o.) Form or schedule Form or schedule (c) Invalidations (see instructions) (c) Resident (see instructions) (c) Invalidations (see instructions) (d) Invalidations (see instructions) (e) Invalidations (see instructions) (f) Invalidations (see instructions) (f) Invalidations (see instructions) (f) Invalidations (see instructions) (g) Invalidations (see instructions) (h)		347
		Name of activity	Total. Enter on Form 8582, lines 1e, 1b, end 1c	Worksheet 2—For Form 8582, Lines :	Neme of ectivity (a	Total, Enter on Form 8582, lines 2s, 2b, and 2c. Worksheet 3—Use this worksheet if	Name of activity p	Worksheet 4—Allocation of Unationed Losses (See Instructions on page of Morksheet 5—Allowed Losses (See Instructions on page 8)	Name of activity Form 8582 (1993)	
Passive Activity Loss Limitations	P Attach to Form 1041. Sector 1040 or Form 1041. Sector 1040 or Form 1041. Sector 1041. Intensity for the result intensity for 1041. Intensity for 1041.	Part 1993 Passive Activity Loss Ceution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I. Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Perticipation in a Rental Real Estate Activity on page 3 of the instructions.)	te Activities with net income (from Worksheet 1, column (a))	7(c))	d Combine lines 1a, 1b, and 1c. All Other Pessive Activities 2a Activities with net income (from Worksheet 2, column (a))	c Pnor year unallowed losses (from Worksheet 2, column (c)) (2c / ())	3 Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If this line and line 1d are losses, go to line 4 Otherwise, enter -0- on line 9 and go to line 10. Part II. Special Allowance for Rental Real Estate With Active Participation Note: Enter all numbers in Part II as positive amounts. (See instructions on page 7 for examples.) 4 Enter the smaller of the loss on line 1d or the loss on line 3. 5 Enter \$150,000. If mamed filing separately, see the instructions.	Enter modified adjusted gross income, but not less than zero [see 6] Note: If line 6 is equal to or greater than line 5, skip lines 7 and 7 and 1 line 9, and then go to line 10. Otherwise, go to 7 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see 8 instructions.	and 2a and enter the total	345

Page 2	the parent's firing status AND Form 8615, 1s. 19. Single Single Status AND Form 8615, 1s over: e.m. firing single on the firing single on the firing seed and of nousehold \$54.575 e.m. Head of nousehold \$76.400	If the Schedule D Tax Worksheet is used to flow the itax, enter on Form 8615, line 9, the amount from line 13 of that worksheet. Also, enter the amount from line 4 of half worksheet in the space heat to line 9 of Form 8615. Line 10.—if the parent filed a joint return, enter the tax shown on that return even if the parent liled Form 8814, enter Form 8814 and the form 8814, and the form 8615.	If the b includes any gain taxed to a first under section 644, add the tax imposed under section 644, add the tax imposed under section 644, add the tax first the tax shown on the parent's return farier the total on line 10 instead of the tax from the parent's return Asi, enter a faction 644 " next to line 10. Line 15.—Figure the tax using the Tax Table. Tax Res Schedule N. to the Schedule D. Tax Worksheet, winchever applies. If the 14 is more than \$53.500 and includes any net capital gain, the tax may be less if the Schedule D. Tax Worksheet is used to figure the tax See Pub. \$29 for details on how to figure the net capital gain mine 14 and how to contains the second of the contains the capital gain into 14 and the contains the contai	Live 17—Figure the worksheet. Live 17—Figure the tax as a firese rules did not apply. For example, if the child files Schedule D and can use the Schedule D Tax Worksheet to figure nis or her tax, complete that worksheet. Paperwork Reduction Act Notice.—We ask for the information. Me need it to gary out the internal Revenue laws of the United States You are required to give us the information. We need it to ensure that you are complying with the United States You are required to give and collect the night amount of tax. The time needed to complete and file this form will vary depending on individual circumstances. The estimated avange time is: Recordinesping, if min.; Learning about the law or the form.; If min.; Proparting the form, and Copying, assembling, end compute the St. 17 min. If you have comments concerning the sending the form, and copying, assembling, end sending the form to the IRS, 17 min. If you have comments concerning the sending the form will be form to the IRS, 17 min. If you have comments concerning the sending the form will be form to the IRS, 17 min. If you have comments concerning the sending the form, and Copying, assembling, end would be happy to hear from you. You can write to both the IRS and the Addresses isted in the instructions of the tax return with which this form is filed.	
		worksneet in bub 1929 if figure the amount to enter on line 1 Worksheet if bub 1929 if your records) Worksheet keep a copy for your records) Form 1040, line 13. Form 1040, line 14. or form 1040, line 23. Form 1040, line 14. or form 1040, line 24. Whichever apoles. 2. Erief the chirt's earned income (defined below) plus any deduction the child clams or form 1040. July 2040, line 29.		on Schedule A (Form 1040NH), line 17, that is directly connected with the production of the investment income on Form 8615, line 1, OR • \$1,200. Line 6.—If the parent's taxable income is less than zero, enter zero on line 6, if the parent filed a joint fertur. enter the child's parent. If the parent transferred property to a trust which sold or exchanged the property during the year at a gan, include any gain that was year that amount entered on line 6. Entirer 'Section 644' and the amount to the most to the included on line 8 and the first spheles. If any net capital gan is included on line 8 and how to details on how to figure the net capital gain included on line 8 and how to complete the worksheet. The Schedule D Tax Worksheet can be used to figure the tax See Pub. 929 for details on now to figure the net capital gain included on line 8 and flow to complete the worksheet. The Schedule D Tax Worksheet. The Tax	5
Farm 8615 (1993)	the parent's other children is not known by the due date of the child's return, reasonable estimates may be used. Write "Estimated" on the appropriate line(s) of Form 8615. For more details, see Pub 929. Amended Return.—If after the child's return is fried the parent's taxable income is changed or the net investment.	condens of any of the parent's other condens is changed, the child's tax must be religued using the adjusted amounts in the child's tax is changed as a result of the adjustment(s), the Form 1040x, Amended U.S. Individual Income Tax Return, to correct the child's tax Atternative Minimum Tax.—A child whose tax is figured on Form 8615 may owe the alternative minimum tax. For details, get Form 8251, Alternative Minimum Tax and its instructions.	Line Instructions Section releases are to the Internal Section releases are to the Internal Revenue Code. Lines A and B — if the child's parents were manned to each other and hied a your return, enter the name and social security number (SSN) of the parent who is listed first on the point return. For example, if the father's name is listed first on the return and his SSN is entered in the block labeled "Your social security number," enter his name on line A and his SSN on line B. If the parents were manned but filed separate returns, enter the name and	SSN of the parent who nad the higher taxable income. See bub. 929 income, see bub. 929 incomes, see bub. 929 if the parents were unmarned, treated as unmarned for Federal income tax burposes, or separate numarned cecree, evider the name and SSN of the parent who had custody of the child for most of the year (the custodial parent). Exception, if the custodial parent). Exception, if the custodial parent is enamed and filed a joint return with his or her new spouse, enter the name and SSN of the person listed first on tha joint return, even if that person is not the child's parent. If the custodial parent and is parent in even if that person is not the child's parent. If the custodial parent and his or her new spouse filed separate curve, even if that person is not the child's parent. Who the person with the higher taxable income, even if that person is not the child's parent with had the higher taxable income. Line 1.—If the child had no earned income (defined later), enter the child's adjusted gross income from Form 1040, line 32. Form 1040, line 32.	
-	Have Investment Income of More Than \$1,200 * See instructions below and on back. Attach ONLY to the child's Form 1040, Form 1040A, or Form 1040AH. Child's social Caubon. See instructions on back before completing	1		Tax Tax form figure figure form figure figu	363

8801

Name(s) shown on return Department of the Treasury internal Revenue Senice

Credit For Prior Year Minimum Tax individuals and Fiduciaries

▶ Attach to your tax return.

Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more

Enter the amount from line 12 of your 1992 Form 6251. Form 1041 filers, enter \$20,000 Enter the amount from line 13 of your 1992 Form 6251 Form 1041 filers, enter \$75,000 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9

than \$155,000 and you were married filing separately for 1992, see instructions

Enter the amount from line 4 of your 1992 Form 6251. Form 1041 filers, see instructions

Part I Net Minimum Tax on Exclusion Items

Enter adjustments and preferences treated as exclusion items. See instructions

Minimum tax credit nat operating loss deduction. See instructions

OMB No 1545-1073 1993

Line 1—Form 1041 filers.—Skip lines 1 through 3 of Form 8801 Complete Parts I and il of another 1992 Form 1041. net operating loss deduction (MTCNOLD). However, do not limit the MTCNOLD to 90% of the amount on line 8 of Schedule H (see the instructions for take into account only exclusion items (the amounts included on lines 4e and 6d of Schedule H). On line 9b of Schedule H, use the minimum tax credit Schedule H. For Part I of Schedule H. line 3 below for how to compute the MTCNOLD). On Part II of Schedule H. Attachment Sequence No. 74

amount on line 12 of Schedule H is zero or less, enter zero on line 4 of Form contributions of appreciated property. Certain tax-exempt interest, and depletion. Combine lines as through 5g and 6a through 6c of your 1992. Form 6251, Enter the amount on line 2. 8801. Otherwise, enter the amount from the 12 of Schedule H, adjusted for do not take into account any basis adjustments ansing from deferral items in completing lines 18 and 19. If the adjustments and preferences treated as exclusions. Exclusion items are your AMT adjustments and preferences for the standard deduction, itemized interest expense reported on Schedula E), the deduction for chantable exclusion items that were allocated to the beneficiary, on line 4 of Form 880" deductions (including any investment Line 2—Enter on this line the

8 6 2

Subtract line 8 from line 5. If zero or less, enter -0 -. If completing for a child under 14, see instructions

Multiply line 7 by 25% (.25)

Subtract line 9 from line 4. If zero or less, enter -0. here and on line 15, and go to Part II

13 12 4 5 18 18

passive activity loss) instead of on line 6c (depletion), include it as an exclusion item when figuring the amount for line 2. those listed above, include that item in the amount to be entered on line 2. For Form 6251 as an adjustment on line 5r example, if depletion was included on arclusion items on a line other than Note: If you included any of the

ងន

Enter the amount from line 26 of your 1993 Form 6251, or line 37 of your 1993 Form 1041, Schedule H Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the

Subtract line 23 from line 22. If zero or less, enter -0-

22222

Enter your 1993 regular income tax liability minus allowable credits. See instructions

Combine lines 18, 19, and 20. If zero or less, stop here and see instructions

1992 unallowed orphan drug credit. See instructions

appropriate line of your 1993 tax return. See instructions Minimum tax credit carryforward to 1994, Subtract line 25 from line 21. See instructions

Paperwork Reduction

8

Act Notice

18 8

Enter the amount from line 22 your of 1992 Form 6251, or line 39 of your 1992 Form 1041, Schedule H

1992 minimum tax credit carryforwerd. Enter the amount from line 26 of your 1992 Form 8801 Enter your 1992 unallowed credit for fuel produced from a nonconventional source, plus your

Subtract line 17 from line 16. If less than zero, enter as a negative amount

Enter the amount from line 15 above

2 1 1 1 2 2 2 2 3 4 4 5 5 5

Enter the amount from line 21 of your 1992 Form 6251, or line 38c of 1992 Form 1041, Schedule H

Tentetive minimum tax on exclusion items. Subtract line 12 from line 11

Minimum tax foreign tax credit on exclusion items. See instructions

Multiply line 10 by 24% (.24). Form 1040NR filers, see instructions

5 Ente 6 Ente 7 Subt 8 Multi 10 Subt 11 Multi 12 Minir 13 Tenta 14 Enta 15 Net on the

minimum tax on exclusion items. Subtract line 14 from line 13. if zero or less, enter -0-

Minimum Tax Credit and Carryforward to 1994

operating loss deduction (MTCNOLD).—Your MTCNOLD is the Line 3-Minimum tax credit net

A 1992 unallowed nonconventional source fuel credit or unallowed orphan dug credit (see the instructions for line 20).

you. You can write to both the iRS and the Office of Management and Budget at the addresses listed in the instructions of the lax return with which this form is filed.

A minimum tax credit carryforward from 1992 to 1993; or

8

53

Recordkeeping.—Use Form 8801 each year to see if you have a minimum tax credit and to keep track of any credit carrytoward (see line 26 of your 1992

Section references are to the Internal

We ask for the information on this form to carry out the infernal Reveute laws of the United Stetes. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the night amount of tax.

Revenue Code.

General Instructions

aggregate of the minimum tax credit net operating loss (MTCNOL) campovers and campacks to 1992. The MTCNOLD is not limited to 90% of attentive minimum taxable income (AMT) computed by taking into account only exclusion items. Your MTCNOL is figured as follows:

taking into account only exclusion items. This excess is computed with the deductions allowed in computing AMT (excluding the MTCNOLD), taking into account only exclusion items, over the For loss years beginning after 1986, your MTCNOL is the excess of the modifications in section 172(d), taking section 172(d) modifications should be into account exclusion items (i.e., the income included in computing AMTI, separately computed in figuring the MTCNOL).

The AMT is attributable to two types of adjustments and preferences—"deferral

Specific Instructions

Form 8801 is used by individuals, trusts, and estates to compute the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after

1986 The form is also used to figure any minimum fax credit carryforward

. . 1 hr., 33 min. . . 1 hr., 3 min.

> Learning shout the Preparing the form.

average time is: Recordkeeping law or the form

The time needed to complete and file this form will vary depending on individual circumstances. The estimated

that may be used in future years.

Who Should File

Form 8801).

Purpose of Form

adjustments and prefergnces—"deferra tferras" and "exclusion teams." The min-mum tax credit is allowed only on the AMT attnbutable to deferral items.

account only exclusion items. However, ignore the disallowance of the deduction for personal exemptions. 172(d)(3) because it has already been taken into account in computing AMTI separately computed in figuring the MTCNOL using only nonbusiness ncome and deductions taking into nonbusiness deductions to the a

For loss years beginning before 1987, the amount of MTCNOL that may be carned forward to tax years beginning after 1986 is equal to the amount of regular tax NOL that may be carned from such loss years to the first tax year beginning after 1986.

include 25% of the excess of the amount on line 4 ever \$155,000 For example, if the amount on line 4 is \$175,000, enter \$180,000 instead—the additional \$5,000 is 25% of \$20,000 To determine the amount of MTCNOL that may be camed to tax years other than 1992, apoly sections 172(b)(2) and

or (2) the amount entered on line F of the worksheet for line 16 of the child's 1992 Form 6251.

disposition of U.S. real property interasts, enter on line 1 the larger of (1) 21% of the nat gain or (2) 24% of line 10. Otherwise, enter 24% of line 10. Line 11,---If you filed Form 1040NR for 1992 and had a net gain on the

using only exclusion items attributable to sources outside the United States. To do Line 12-Minimum tax foreign tax credit on exclusion items.—Refigure this, use a separate 1992 Form 1116, Foreign Tax Credit, for each type of your minimum tax foreign tax credit income and follow the steps below.

income and exclusion items attributable to sources outside the United States. Step 1, Fill in Part I of Form 1116

using only exclusion items.

172(d), with appropriate modifications to take into account exclusion items. Line 4.—If your filing status was married filing separately for 1992 and line 4 is more than \$155,000, you must include an additional amount on line 4 if line 4 is \$235,000 or more, include an additional \$20,000 or more, or line 4.

for a child who was under age 14 on January 1, 1993, and at least one of the child's parents was alive on December 31, 1992, do not follow the instructions on the form for line 9 Instead, if line 8 is equal to or more than line 5, enter zero. Otherwise, enter the smaller of (1) the amount by which line 5 exceeds line 8. Line 9.—If you are completing this form

using that portion of your taxable

However, instead of entering the AMT foreign tax credit carpforward on line 10 of Form 1116, use the foreign tax credit carpforward it any lighted on exclusion items. Enter the amount from line 17 of Form 1116. Enter the amount from line 17 of Form 1993 Form 8801 on line 17 of Form 1993 Form 8801 reduced by the eidlerty of the disabled, if any, on line 19 of Form 1116. Step 2. Fill in Part III of Form 1116.

Step 3. Complete Part IV of Form 1116 Enter the refigured credit from line 32 of Form 1116 on line 12 of your 1993 Form 8801.

the difference between those two lines. This amount is camed forward and used If line 13 of Form 1116 is greater than line 20 of Form 1116, keep a record of to compute your foreign tax credit on exclusion items next year

a nonconventional source that was not allowed solely because of the limitation under section 29(b(6)(B). Also include on hits line the unused part of your 1992 orphan drug credit not allowed solely. Line 20.—Enter the unused portion of your 1992 credit for fuel produced from because of the limitation under section 28(d)(2)(B).

and refer to your 1993 income tax return to figure the amount to enter on line 22, do not have a minimum tax credit or a minimum tax credit carryforward. Do not complete the rest of this form. Line 22—Follow the instructions below Line 21.--- If line 21 is zero or less, you

8 including any credit for prior year minimum tax) and any write-in credit amount on line 40 the total of any credits on lines 41 through 44 (not Form 1040.—Subtract from the line 45.

minimum tax) and any write-in credit on Form 1040NR.—Subtract from the amount on line 39 the total of any credits on lines 40 through 42 (not including any credit for pnor year ine 43.

credits on lines 2a through 2c, Schedule G, from the amount on line 1a, Schedule Form 1041. -- Subtract the total of any

the minimum tax credit on the following Line 25—Minimum tax credit—Enter line of your tax return:

Form 1040, line 44.

Form 1040NR, line 42.

Line 26—Carryforward of minimum tax credit.—Keep a record of this amount because it can be carried forward and Form 1041, line 2d, Schedule G. used in future years.

388

other hand, cause a permanent difference in taxable income (e.g., the standard deduction)

individuals, trusts, and estates that had

Form 8801 should be completed by

An AMT liability in 1992 and

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from

sending the form to the IRS 17 min.

Copying, essembling, and

cause a permanent difference in taxable income over a number of years (e.g., depreciation). Exclusion items, on the

Deferral items are generally adjustments and preferences that do not

adjustments or preferences (other than exclusion items) in 1992;

Cat No 10002S 385

Form 8801 (1993)

reported on your Schedule D instead of on Form 8814, line 5. Before you enter an amount on line 5, see Pub 929 for details on how to figure the amount to report on your Schedule D

Line 8.—If you checked the box on line C, add the amounts from line 8 of ell your Forms 8814 Include the total on Form 1040, line 38, or form 1040kl, line 37 Be sure to enter the total of the line 8

amounts in the space provided next to line 38 on Form 1040 or next to line 37 on

Form 1040NR

If line 2a includes any capital gain distributions and you are filing if of Schedule D (Form 1940), part or all of your child's capital gain distributions should be

Parents Who Dualify To Make the Child's Interest and Dividends Parents' Election To Report

Figure amount of child's interest and dividend income to report on your return

nore than one Form 8814 is attached.

nital and lastin

Child's name it rst

8814

Enter your child's taxable interest income. If this amount is different from the amounts shown

on the child's Forms 1099-INT and 1099-OID, see the instructions

Enter your child's tax-exempt interest income DO NOT include this amount

۵

See instructions below and on back
 Attach to parents' Form 1040 or Form 1040NR.

Your social secunty number Artac-Ten No. 40

1040NR and any of the following apply You are filing a joint return for 1993 the child's other parent -You qualify to make this I you file Form 1040 or Form B Child's social security number erce No 40

know if you get Pub. married to each other but file separate returns for 1993 AND you had the higher You and the child's other parent were taxable income If you do not know had the higher taxable income, get I 929, Tax Rules for Children and

(you were the custodial parent). If you were the custodial parent and you remarried, retum, you qualify to make the election only if you had higher taxable income than purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year. you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joffit. You were unmarried, treated as unmarried for Federal income tax your new spouse

Note: If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income

2c

2

Enter your child's nontaxable distributions that are included on line

2a These should be shown in box 1d of Form 1099-DIV

Subtract line 2b from line 2a

Ų

child received any capital gain distributions or dividends as a Enter your child's gross dividends, including any Alaska Permanent Fund dividends If none, enter -0- on line 2c and go to line 3. If your

nominee, see the instructions

۵

3 Add lines 1a and 2c. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the total is \$5,000 or more, do not file this form. Your child must file his or her own return to report

following deductions that your child would be entitled to on his or her own return elect to report your child's income on your return, you may not take any of the Standard deduction of \$600 (\$1,500 for Deductions You May Not Take. -- If you · Penalty on early withdrawal of child's a blind child).

Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 22, or Form 1040NR, line 22. In the space next to line 22, enter "Form 8814" and

Step 2 Figure your tax on the first \$1,000 of child's interest and dividend income

show the amount. Go to line 6 below

Base amount

the income

6 Amount not taxed

Subtract line 6 from line 3 if the result is zero or less, enter -0-

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37 Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040, or

• YES, Multiply line 7 by 15% (15). Enter the result here and see the Note

. NO. Enter \$75 here and see the Note below

is the amount on line 7 less than \$500?

Tax.

00

 Itemized deductions such as child's investment expenses or chantable contributions savings

first figure the tax on your child's income as if he or she is fling a return Next, figure the tax as if you are electing to report your child's income on your return. Then combare the methods to determine which If any of the above apply to your child, results in the lower tax

take this into account in determining if you Alternetive Minimum Tax.—If your child received any tax-exempt interest for Individuals, and its instructions for details certain private activity bonds, you must owe the atternative minimum tax Get Form 6251, Alternative Minimum Tax exempt-interest dividends paid by a regulated investment company) from

child's income (excluding Alaska Permanent Fund dividends and capital gain distributions) that you report on your return is considered to be your investment your child received Alaska Permanent Fund investment interest expense deduction if figure the amount you may Investment Interest Expense.-Your income for purposes of figuring your Pub. 550, Investment Income and Expenses, to

you answered lives to either of the guestions, you must file this Schedule B Schedule B iForm 1040) for the child if

Line Instructions

Enter your name as shown on your retum. If filing a joint retum, include your spouse's

Form 1040 or Form 1040NR, whichever applies Be sure to write "Form 8814" and show the total of the line 5 amounts in the space next to line 22

person, wite the amount and "ND" (for nominee distribution) on the dotted line next to line 1a **Do not** include amounts received as a nominee in the total for line 1a

onginal issue discount (OID) included on

with your return. Also, complete line 11b if applicable. Write. Form 8814" next to line 11a or line 12. whichever applies. Additional Information, -For more details Center where your child's last return was lifed, or to the Chief, Taxpayer Service Division, in your local IRS district office see Pub 929

"Tax-exempt interest" on the dotted line next to line 1a Be sure to include this interest on line 1b but do not include it in income received by your child in 1993. If your child received a Form 1099-INT for fax-exempt interest, such as from municipal bonds, write the amount and Line 1a.—Enter ALL taxable interest the total for line 1a.

interest that actually belongs to another If your child received, as a nominee,

on certain state and municipal bonds, enter the total tax-exempt interest on line 1b. Also, include any exempt-interest exempt interest income, such as interest Line 10.—If your child received any taxchudends your child received as a shareholder in a mutual fund or other regulated investment company. **Do not** include this interest on lines 1a or 3

If your child received, as a **nominee**, dividences that actually belong to another person, write the amount and "ND" on the dotted line next to line 2a. **Do not** include dividends your child received through a partnership, an 5 corporation, or an estate Line 2a.—Enter gross dividends received If the 2a includes any capital gain distributions see the line 5 instructions below. These should be shown in box 1c of Form 1099-DIV Gross dividends should be shown in box a of Form 1099-DIV Also, include distributions and nontaxable distributions vate activity bonds, see Alternative Minimum Tax on this page Change of Address.—If your child filed a return for a year before 1993 and the address shown on the last return filed is not your child's current address. be sure to mority the 185 in withing of the new address. To do this, you may vise Form 68422, Change of Address, or you may write to the internal Revenue Service.

add the amounts from line 5 of eff your Forms 8814 Include the total on line 22 of Line 5.—If you checked the box on line C.

amounts received as a nominee in the total

name but enter the social secunty number of the person whose name is shown first on the return. Name and Social Security Number.—

The time needed to complete and file this form will vay obesiding on movidual circumstances. The estimated average time is Recordsepage, 20 min. Learning about the lew or the form, 8 min. Preparing the form, 16 min.; and Copying, essembling, and sending the form to the 185, 55 min. Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Informal Revenue laws of the United States You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right ine 1 as less than the amount shown on your chiefs from 1095-001. Onlow the wistructions above for nominee interest to see how to report the ontaxable amounts. But on the dotted line next to line 13, write the nortizable amount and "Accrued innerest," "ABP adustment," or "Ollo adjustment," writchever applies **Do not** nortice any nortizable amounts in the folial por line 13. If your child had accrued interest that was paid to the seller of a bond; amortzable bond premium (ABP) allowed as a reduction to interest income, or if any

amount of tax

simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filled.

If you have comments concerning the

accuracy of these time estimates or

386

election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see **Deductions You May Not**

Caution: The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this

to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each How To Make the Election,—To make the election, complete and attach Form 8814

Did not have any overpayment of tax shown on his or her 1992 return applied the 1993 return

elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if Purpose of Form.—Use this form if you

Had no estimated tax payments for

next to line 37 on Form 1040NR

General Instructions

child whose income you choose to report

Cat No 10750J

98

For Peperwork Reduction Act Notice, see back of form.

Had gross income for 1993 that was than \$5,000

dividends, including Alaska Permanent Had income only from interest and

Fund dividends

Take on page 2

amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your Step 1 of the form is used to figure the

You must also qualify as explained on page 2 of these instructions Had no Federal income tax withheld from his or her income (backup

withholding).

Was under age 14 on January 1, 1994

Is required to file a 1993 return

your child meets all of the following conditions

Form 8814 (1993)

treat as your investment income

Section 6 Index

References in the index are either to table or page numbers. Table references appear in the form "X.X" (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters pg.

A

Additional standard deduction		
(See also Basic and standard deductions)		
Classified by:		
Marital status		
Size of adjusted gross income		1.4
Reported on:		
Electronically filed returns		
Form 1040A returns	******	1.6
Form 1040PC returns		
Time series, 1989-1993		. A
Additional taxes		
Definition		
Time series, 1989-1993		. A
Adjusted gross income less deductions		
Time series, 1989-1993		. A
A directed among improved large deficit		
Adjusted gross income less deficit		
Classified by:		
Accumulated size of adjusted gross income		
Marital status		
Size of adjusted gross income	. 1.2,	1.4

Type and number of exemptions	2.3, 2.4
1979 income concept	E
Definition	pg 103
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with earned income credit	2.5
Returns with modified taxable income	3.1
Classified by marginal tax rate	3.4
Returns with itemized deductions	2.1
Classified by marital status	2.2
Returns with total income tax	3.2
Time series, 1989-1993	A
Adjustments	
See Statutory adjustments)	
,	
Advance earned income credit	
Time series, 1989-1993	Δ
Time series, 1767-1773	
4.1 P4 . P4	
Advance earned income credit payments	104
Definition	pg 104
Alimony paid	
Classified by:	
Size of adjusted gross income	
Definition	
Time series, 1989-1993	A

Alimony received	Reported on:
Classified by:	Electronically filed returns
Marital status	Form 1040PC
Size of adjusted gross income	Returns with itemized deductions
Definition pg 104	Classified by marital status
Reported on:	Time series, 1989-1993
Returns with itemized deductions	
Classified by marital status	C
Time series, 1989-1993	
All other taxes	Capital assets
Classified by:	(See Sales of capital assets, net gain less loss)
Size of adjusted gross income	
Definition pg 104	Capital gain distributions reported on Form 1040
Alternative minimum tax	Classified by:
Change in law	Size of adjusted gross income
Classified by:	Definition pg 105
Marital status	Time series, 1989-1993
Size of adjusted gross income	
Definition pg 105	Capital gains and losses
Reported on:	(See Sales of capital assets, net gain less loss)
Electronically filed returns	
Form 1040PC returns	Cash contribution deduction
Returns with modified taxable income	(See Contributions deduction)
Returns with itemized deductions	
Classified by marital status	Casualty or theft loss deduction
Time series, 1989-1993	Classified by marital status
	Definition
Alternative minimum taxable income	Reported on:
(See Alternative minimum tax)	Electronically filed returns
	Form 1040PC1.8
В	Returns with itemized deductions 2.1 Classified by marital status 2.2
Basic standard deduction	Child care credit
(See also Additional and standard deductions)	Classified by:
Classified by:	Marital status
Marital status 1.3	Size of adjusted gross income
Size of adjusted gross income	Definition pg 106
Reported on:	Reported on:
Electronically filed returns	Electronically filed returns
Form 1040A returns	Form 1040A returns
Form 1040PC returns 1.8	Form 1040PC returns
Time series, 1989-1993	Returns with itemized deductions
	classified by marital status
Business or profession net income or loss	Time series, 1989-1993
Classified by:	
Marital status	Children at home exemption
Size of adjusted gross income 1.4	Children at home exemption (See Exemptions)
Definition B	(See Exemptions)
Definition po 105	

Children away from home exemption	Deduction of self-employment tax
(See Exemptions)	Classified by: Marital status
C	Size of adjusted gross income
Coefficient of Variation	3 9
All returns 1.4CV	Definition
	Electronically filed returns
Contributions deduction	Form 1040PC returns
Carryover from prior years	Returns with itemized deductions
Classified by marital status	classified by marital status
Definition pg 106	Time series, 1989-1993
Reported on:	Time series, 1767-1773
Electronically filed returns	Deferral of additional 1993 taxes
Form 1040PC	Change in law
Returns with itemized deductions	Classified by size of adjusted gross income
Classified by marital status	Definition
Type of contribution	Definition
Credit for the elderly or disabled	Dependent exemptions
Classified by:	(See Exemptions)
Marital status	
Size of adjusted gross income 3.3	Description of the sample
Definition pg 107	Data capture and cleaning pg 20
Reported on:	Domain of study pg 1
Electronically filed returns	Method of estimation pg 2
Form 1040PC returns	Sample design and selection pg 1
Returns with itemized deductions	Sampling variability and confidence intervals pg 2
classified by marital status	Table presentation
Time series, 1989-1993	
Time series, 1909-1993	Dividends
Credit for Federal tax on gasoline and special	Classified by:
fuels	Marital status
	Size of adjusted gross income
Classified by:	1979 income concept
Size of adjusted gross income	Definition pg 10
Definition pg 106	Reported on:
Condit form an adoted investment companies	Electronically filed returns
Credit from regulated investment companies	Form 1040A returns
Classified by:	Form 1040PC returns1.
Size of adjusted gross income	Returns with itemized deductions
Definition pg 107	Classified by marital status
C. P. 1004 d'	Time series, 1989-1993
Credit to 1994 estimated tax	
(See also Overpayment refunded)	E
Definition pg 107	L
D	Earned income credit
Deductible points	Change in law pg 1
Deductible points (See also Interest paid deduction)	Definition pg 10
(See also Interest paid deduction)	Income items and credits
Reported on returns with itemized deductions	Refundable portion classified by size
deductions	of adjusted gross income

Time series, 1989-1993 A	Definition	pg 109
Total:	Time series, 1989-1993	
Reported on:		
Electronically filed returns	Exemption Amount	
Form 1040PC returns	Change in law	pg 10
Returns with earned income credit	Classified by size of adjusted gross income	
Used to offset income tax before credits:	and marital status	1.2
Classified by:	Time series, 1989-1993	A
Marital status		
Size of adjusted gross income	Exemptions	
Reported on:	Change in law	pg 10
Form 1040A returns	Classified by:	
Returns with itemized deductions	Marital status	2.4
classified by marital status	Size of adjusted gross income	1.4
Used to offset other taxes	Type of exemption	
	Definition	pg 109
Electronically filed returns	Reported on:	
Classified by:	Form 1040A returns	1.6
Size of adjusted gross income	Form 1040EZ returns	1.5
Time series, 1989-1993	Returns with itemized deductions	2.1
	Time series, 1985-1991	A
Employee business expenses		
(See Unreimbursed employee business expenses)	F	
Estate or trust net income or loss		
Classified by:	Farm net income or loss	
Marital status	Classified by:	
Size of adjusted gross income	Marital status	
1979 income concept B	Size of adjusted gross income	
Definition pg 108	Definition	pg. 109
Reported on:	Reported on:	_
Electronically filed returns	Electronically filed returns	
Form 1040PC	Form 1040PC returns	
Returns with itemized deductions	Returns with itemized	
Classified by marital status	Classified by marital status	
	Time series, 1989-1993	A
Estimated tax payments	Farm rental net income or loss	
Classified by:	Classified by:	
Marital status	Marital status	1.3
Size of adjusted gross income	Size of adjusted gross income	
Definition pg 108	Definition	
Reported on:	Reported on:	65
Electronically filed returns	Electronically filed returns	1.7
Form 1040PC returns	Form 1040PC returns	
Returns with itemized deductions	Returns with itemized deductions	
classified by marital status	Classified by marital status	
Time Series, 1707-1773	·	
Excess social security taxes withheld	Filing requirements	
Classified by:	For children and other dependents	
Size of adjusted gross income	For most people	
	Description	pg 8

Filing status	Definition	pg 110
(See Marital filing status)	Time series, 1989-1993	
Foreign earned income exclusion	Forms and instructions	
Classified by:	Form 1040	
Size of adjusted gross income	Schedules A & B	
Definitionpg 110	Schedule C	
Reported on returns with itemized	Schedule C-EZ	A 40
deductions 2.1	Schedule D	
	Schedule E	
Foreign housing deduction	Schedule EIC	
Definition pg 110	Schedule F	
Time series, 1989-1993	Schedule R	A 407
	Schedule SE	
Foreign tax credit	Form 1040A	
Classified by:	Form 1040EZ	
Marital status 1.3	Form 2106	pg 187
Size of adjusted gross income	Form 2441	pg 188
Definitionpg 110	Form 3800	pg 189
Reported on:	Form 6251	pg 190
Electronically filed returns	Form 8582	pg 191
Form 1040PC returns 1.8	Form 8615	pg 192
Returns with itemized deductions	Form 8801	pg 193
classified by marital status	Form 8814	pg 194
Time series, 1989-1993		
	G	
Forfeited interest penalty	9	
Classified by:		
Size of adjusted gross income	Gambling loss deduction	
Definition pg 110	Definition	1 0
Time series, 1989-1993	Returns with itemized deductions	2.1
7	General business credit	
Form 1040 returns	Classified by:	
Descriptionpg 110	Marital status	1.3
Time series 1989-1993	Size of adjusted gross income	
	Definition	
Form 1040A returns	Reported on returns with itemized	P5 · · ·
Classified by:	deductions classified by marital status	2.2
Size of adjusted gross income	Time series, 1989-1993	
Description pg 110	Time series, 1909 1999	4 .
Time series, 1989-1993	Н	
E 1040E74	11	
Form 1040EZ returns	IX also file and all and are of	
Classified by:	Heads of household, returns of	
Size of adjusted gross income	(See also Marital filing status)	
Description pg 110	Classified by:	
Time series, 1985-1991	Each rate at which tax was computed	
T	Marginal tax rate	
Form 1040PC returns	Sources of income	
Classified by:	Size of adjusted gross income	
Size of adjusted gross income	Type of exemption	2.4

Reported on returns with itemized deductions	Form 1040EZ returns
classified by marital status2.2	Form 1040PC returns
Time series, 1989-1993	Returns with itemized deductions
	classified by marital status
Home mortgage interest deduction	Time series, 1989-1993
(See also Interest paid deduction)	T I I I I I I I I I I I I I I I I I I I
Reported on returns with itemized deductions2.1	Individual retirement arrangement (IRA)
	deductible payments, adjustment
I	(See also Primary and secondary IRA payments)
	Classified by:
Income subject to tax	Marital status
(See Modified taxable income)	Size of adjusted gross income
(See Modified taxable income)	Definition
In a sure than a ftan and ita	Reported on:
Income tax after credits	Electronically filed returns
Classified by:	Form 1040A returns
Accumulated size of adjusted gross income	Form 1040PC returns
Marginal tax rate	Returns with itemized deductions
Marital status	classified by marital status2.2
Size of adjusted gross income	Time series, 1989-1993
Definition pg 111	
Reported on:	Individual retirement arrangement (IRA)
Electronically filed returns	taxable distributions
Form 1040A returns	Classified by:
Form 1040PC returns 1.8	Marital status
Returns with earned income credit	Size of adjusted gross income
Returns with modified taxable income	Definition
Returns with itemized deductions	Reported on:
Classified by marital status	Electronically filed returns1.7
Time series, 1989-1993	Form 1040A returns
	Form 1040PC returns
Income tax before credits	Returns with itemized deductions
Classified by:	Classified by marital status
Size of adjusted gross income	Time series, 1989-1993
Definition pg 111	Time series, 1909 1996
Reported on:	Interest paid deduction
Returns with modified axable income	Classified by marital status
Returns with itemized deductions	Definition
Time series, 1989-1993	Reported on:
	Electronically filed returns
Income tax less credits	Form 1040PC returns
Time series, 1988-1992 A	Returns with itemized deductions
	Classified by marital status
In an annual description of	Type of interest paid deduction
Income tax withheld	Type of interest paid deduction
Classified by:	International
Marital status	Interest received
Size of adjusted gross income	(See Taxable interest received)
Definition pg 111	
Reported on:	Interest, tax-exempt
Electronically file returns	(See Tax-exempt interest)
Form 1040A returns	

Investment interest paid	Reported on returns with modified
(See Interest paid deduction)	taxable income
Itemized deductions	Marital filing status
(See Total itemized deductions and also specific type)	Classified by:
Change in Lawpg 10	Each rate at which tax was computed 3.6
Change in Lawpg 10	Marginal tax rate
Ţ	Size of adjusted gross income
J	Sources of income
	Definition pg 113
Joint returns of married persons	
(See also Marital filing status)	Reported on returns with itemized deductions
Classified by:	The of control 2.2
Each rate at which tax was computed	Type of exemption 2.4
Marginal tax rate	Mr. Paul and douted amongon deduction
Size of adjusted gross income	Medical and dental expenses deduction
Sources of income 1.3	Classified by marital status
Type of exemption	Definition pg 113
Reported on:	Limitation
Returns with itemized deductions	Reported on:
classified by marital status	Electronically filed returns
Returns with total income tax	Form 1040PC returns
Telums with total moone and	Returns with itemized deductions
K	Classified by marital status
	Method of estimation
Keogh retirement plan	Description pg 20
(See Payments to a Keogh plan)	Description
Time series, 1989-1993	Minimum tax credit
	Classified by:
L	Marital status
L	Size of adjusted gross income
Long-term capital gain or loss	Definition pg 113
(See Sales of capital assets, net gain or loss)	Reported on returns with itemized
Classified by:	deductions
Size of adjusted gross income	Time Series 1989-1993
	Time Series 1909-1993
Long-term gain or loss from other forms	Miscellaneous itemized deductions
(See also Sales of capital assets, net gain or loss)	Classified by marital status
Classified by:	Definition
Size of adjusted gross income	
2.20 or adjector gross areas a m	Reported on:
Long-term loss carryover	Electronically filed returns 1.
(See Sales of capital assets, net gain or loss)	
Classified by:	Returns with itemized deductions
Size of adjusted gross income	Classified by marital status
	Miscellaneous medical expenses
M	(See Medical and dental expenses deduction)
Marginal tax rates	Miscellaneous deductions other than gambling
(See also Tax generated)	Definition pg 11
Definition pg 113	Returns with itemized deductions

Modified taxable income	Reported on:
Classified by:	Form 1040A returns
Marginal tax rate	Form 1040EZ returns 1.5
Size of adjusted gross income	Returns with itemized deductions
Tax generated at each rate	Time series, 1989-1993
Tax generated at specific rate	
Definition pg 114	0
Moving expenses deduction	Other adjustments
Classified by marital status	(See also Statutory adjustments)
Definition pg 114	Classified by:
Reported on:	Size of adjusted gross income
Electronically filed returns	Time series, 1989-1993
Form 1040PC returns	Time series, 1707 1775
Returns with itemized deductions	Other contributions
Classified by marital status	
2.	(See Contributions deduction)
N	Other dependents
	(See Exemptions)
Net capital gain in AGI less loss	
Definition pg 114	Other income or loss
Time series, 1989-1993	Classified by:
	Marital status
Net operating loss	Size of adjusted gross income
Classified by size of adjusted gross income	Definition
Definition pg 114	Reported on:
ру 114	Electronically filed returns
	Form 1040PC returns
Nondeductible passive losses	Returns with itemized deductions2.1
See also Rent and royalty net income or loss)	Classified by marital status
Classified by 1979 income concept	Time series, 1989-1993
Definition pg 114	
Nonto vallo vatova	Other payments
Nontaxable returns	Definition pg 115
See also Taxable returns)	Time series, 1989-1993
Classified by size of AGI 1.2,1.4,2.3,3.3	
Definition pg 122	Other tax credits
Reported on:	Classified by:
Electronically filed returns 1.7	Size of adjusted gross income
Form 1040A returns	Definition pg 115
Form 1040EZ returns 1.5	
Form 1040PC returns 1.8	Other taxes deduction
Returns with itemized deductions	(See Taxes paid deduction)
Number of everyntions	Definitionpg 115
Number of exemptions Classified by:	Reported on returns with itemized deductions2.1
·	
Size of adjusted gross income 1.4	Other than cash contributions deduction
Type of exemption and size of	(See Contributions deduction)
adjusted gross income 2.3 Type of exemption and marital status 2.4	
Type of exemption and marital status	

Overpayment	Definition pg 115
See also Credit to 1994 estimated tax)	Time series, 1989-1993 A
Credited to 1993 estimated tax:	
Classified by:	Payments to a Keogh plan
Size of adjusted gross income	Classified by:
Definition pg 115	Marital status 1.3
Refunded:	Size of adjusted gross income 1.4
Classified by:	Definition
Marital status 1.3	Reported on:
Size of adjusted gross income	Electronically filed returns
Reported on:	Form 1040PC returns 1.8
Electronically filed returns	Returns with itemized deductions
1040A returns 1.6	classified by marital status
1040EZ returns 1.5	Time series, 1989-1993
Form 1040PC returns 1.8	
Returns with itemized deductions	Penalty tax on qualified retirement plans
classified by marital status	Classified by:
Time series, 1989-1993	Size of adjusted gross income
Total	Definition pg 116
	Time series, 1989-1993
P	
	Pensions and annuities
	Classified by:
Parent exemptions	Marital status
(See Exemption)	Size of adjusted gross income
D. A. L. L. A. W. A. W. W. and alkildle interest and	1979 income concept B
Parents' election to report child's interest and dividends	Definition pg 116
Definition pg 115	Reported on:
	Electronically filed returns
Reported on returns with modified taxable income	Form 1040A returns
Classified by:	Form 1040PC returns
Marital status 3.4,3.6	Returns with itemized deductions
Size of adjusted gross income	Classified by marital status
Size of adjusted gross income	Time series, 1989-1993
Partnership and S corporation net income or loss	
Classified by:	Personal exemption
Marital status	(See Exemptions)
Size of adjusted gross income	Dlistanest deduction
1979 income concept	Personal interest deduction
Definition pg 115	(See Interest paid deduction)
Reported on:	Dancard interest paid
Electronically filed returns	Personal interest paid (See Interest paid deduction)
Form 1040PC returns	(See interest paid deduction)
Returns with itemized deductions	Personal property taxes deduction
Classified by marital status	(See Taxes paid deduction)
	Definition
Payment with request for extension of filing	Reported on returns with itemized deductions 2.1
time	Reported on returns with itemized dediterions
Classified by:	Population and sample
Size of adjusted gross income	Reported on Forms 1040, 1040A and 1040EZ
, c	Reported on Forms 1040, 10 tole and 10 to 22 stress

Predetermined estimated tax penalty	Reported on:	
Classified by:	Electronically filed returns	
Size of adjusted gross income3.3	Form 1040PC returns	
Definition pg 116	Returns with itemized deductions	
Time series, 1989-1993	Classified by marital status	2.2
Prescription medicine and drug expenses	Rent net income or loss	
(See Medical and dental expenses deduction)	Classified by:	
D. TOA	Size of adjusted gross income	
Primary IRA payments	Definition	pg 117
(See also Individual retirement arrangement		
adjustment, deductible payments)	Requirements for filing	
Classified by:	Description	pg 8
Marital status 1.3		
Size of adjusted gross income	Retrospective income concept	
·	Classified by size of adjusted gross	
Electronically filed returns 1.7	income and 1979 income concept	В
Form 1040A returns 1.6	Description	pg 11
Form 1040PC returns 1.8		
Returns with itemized deductions	Royalty net income or loss	
Classified by marital status	Classified by:	
Time series, 1989-1993	Size of adjusted gross income	1.4
D	Definition	
R		
	S	
Real estate taxes	5	
(Taxes paid deduction)		
Definition pg 117	S corporations	
Reported on returns with itemized deductions 2.1	(See Partnership and S corporation net income	or loss)
Recapture taxes	Caladia and mana	
Time series, 1989-1993	Salaries and wages	
,	Classified by: Marital status	1.2
Refund	1,141,141	1.3
(See also Overpayment refunded)	Size of adjusted gross income	
Definition pg 117	1979 income concept	
10	Definition	pg 110
Refund credited to next year	Reported on:	1.7
(See also Credit to 1994 estimated tax)	Electronically filed returns	
Time series, 1989-1993	Form 1040A returns	
	Form 1040EZ returns	
Regular tax computation	Form 1040PC returns	
Classified by:	Returns with itemized deductions	
Size of adjusted gross income	Classified by marital status	
Definition pg 117	Time series, 1989-1993	A
Rent and royalty net income or loss	Sales of capital assets, net gain or loss	
Classified by:	Classified by:	
Marital status	Marital status	1.3
Size of adjusted gross income 1.4	Size of adjusted gross income	1.4
Definition pg 117	1979 income concept	
Domintion	·	

Definition	.pg 118	Separate returns of married persons	
Reported on:		(See also Marital filing status)	
Electronically filed returns		Classified by:	
Form 1040PC returns	1.8	Each rate at which tax was computed	
Returns with itemized deductions	2.1	Marginal tax rate	
Classified by marital status	2.2	Size of adjusted gross income	
		Sources of income	
Sales of property other than capital assets, ne	t gain or	Type of exemption	2.4
loss	8	Reported on returns with itemized deductions	
Classified by:		classified by marital status	2.2
Marital status	1.3		
Size of adjusted gross income		Short-term capital gain or loss	
Definition		(See Sales of capital assets, net gain or loss)	
Reported on:	10	Classified by size of adjusted gross income	1.4
Returns with itemized deductions	2.1		
Classified by marital status	2.2	Short-term gain or loss from other forms	
Time series, 1989-1993		(See Sales of capital assets, net gain or loss)	
		Classified by size of adjusted gross income	1.4
Secondary IRA payments			
(See also Individual retirement arrangement adju-	ıstment	Short-term loss carryover	
deductible payments)		(See Sales of capital assets, net gain or loss)	,
Classified by		Classified by size of adjusted gross income	1.4
Marital status			
Size of adjusted gross income	1.4	Single persons, returns of	
Definition	pg 119	(See also Marital filing status)	
Reported on:		Classified by:	
Electronically filed returns		Each rate at which tax was computed	
Form 1040A returns		Marginal tax rate	
Form 1040PC returns	1.8	Size of adjusted gross income	
Returns with itemized deduction		Sources of income	
classified by marital status		Type of exemption	2.4
Time series, 1989-1993	A	Reported on returns with itemized deductions	
		classified by marital status	2.2
Self-employed health insurance deduction			
Change in law	pg 10	Size of adjusted gross income	
Classified by:		Classified by:	
Marital status		Marital status	
Size of adjusted gross income		Selected income and tax items	
Definition		Size of adjusted gross income	
Time series, 1989-1993	A	Sources of income	
		Type of tax computation	
Self-employment tax		1979 income concept	
(See also Deduction of self-employment tax)		Definition	pg 119
Change in law	pg 11	Reported on:	
Classified by:		Electronically filed returns	
Size of adjusted gross income	3.3	Form 1040A returns	
Definition	pg 119	Form 1040EZ returns	
Time series, 1989-1993	A	Form 1040PC returns	1.3

Returns with itemized deductions	Standard deduction
Returns with modified taxable income 3.1, 3.6	(See also Basic and additional standard deductions)
Tax generated by rate	Change in lawpg 11
Returns with total income tax	Classified by marital status1.2
Type of exemption	Definitionpg 120
	Reported on:
Size of income	Form 1040EZ returns1.5
Classified by size of adjusted gross	Time series, 1989-1993
income and by 1979 income concept	
	State income tax refund
Social security benefits	(See Taxes paid deduction)
Benefits in adjusted gross income:	Classified by:
Classified by:	Marital status
Marital status	Size of adjusted gross income
Size of adjusted gross income	Definition pg 120
Definition pg 120	Reported on:
Reported on:	Electronically filed returns
Electronically filed returns	Form 1040PC returns1.8
Form 1040A returns	Returns with itemized deductions2.1
Form 1040PC returns	Classified by marital status2.2
Returns with itemized deductions 2.1	Time series, 1989-1993
Classified by marital status	State and local income taxes
Time series, 1769-1773	Definition pg 120
	Reported on returns with itemized deductions2.1
Social security and Medicare tax on tip income	
Classified by:	Statutory adjustments
Size of adjusted gross income	(See also specific type)
Definition pg 120	Classified by:
Time series, 1989-1993	Marital status1.3
	Size of adjusted gross income
Sources of income	1979 income concept
(See also specific type)	Definition pg 121
Classified by:	Reported on:
Marital status	Electronically filed returns
Size of adjusted gross income	Form 1040A returns
Reported on:	Form 1040PC returns
Electronically filed returns	Returns with itemized deductions2.1
Form 1040A returns	Classified by marital status2.2
Form 1040EZ returns 1.5	Time series, 1989-1993
Form 1040PC returns 1.8	Type of adjustment
Returns with itemized deductions	
Classified by marital status	Surviving spouses, returns of
	(See also marital filing status)
Sources of the data	Classified by:
(See Description of the sample)	Each rate at which tax was computed
	Marginal tax rate
Spance IDA	Sources of income
Spouse IRA Time series, 1989-1993	Size of adjusted gross income1.2
Time series, 1909-1993 A	Type of exemption2.4
	Reported on returns with itemized deductions
	classified by marital status2.2

	Marital status	1
T	Size of adjusted gross income 1.2, 1.4,	3.
1	1979 income concept	
	Reported on:	
Tax credits	Electronically filed returns	1.
(See also specific type)	Form 1040A returns	
Classified by:	Form 1040EZ returns	
Marital status	Form 1040PC returns	
Size of adjusted gross income	Returns with modified taxable income	
1979 income concept B	Returns with itemized deductions	
Definition, Total pg 124	Classified by marital status	
Reported on:	Time series, 1989-1993	
Electronically filed returns	Time series, 1969 1993	
Form 1040PC returns	Tax liability	
Returns with modified taxable income 3.1	Classified by:	
Returns with itemized deductions	Marital status	1
Classified by marital status	Size of adjusted gross income	
Time series, 1989-1993		
Type of credit	Definition, Total pg	1 2
Type of croate	Reported on:	
Tax due at time of filing	Electronically filed returns	
Classified by:	Form 1040EZ returns	
Marital status	Form 1040PC returns	1.
Size of adjusted gross income	Returns with itemized deductions	_
•	classified by marital status	
Definition pg 121	Time series, 1989-1993	
Reported on:		
Electronically filed returns	Tax payments	
Form 1040A returns	(See also specific type)	
Form 1040EZ returns	Classified by:	
Form 1040PC returns	Marital status	
Returns with itemized deductions	Size of adjusted gross income	
classified by marital status	Definition pg	12
Time series, 1989-1993	Reported on:	
	Electronically filed returns	
Tax from recomputing prior-year investment	Form 1040PC returns	1.
credit	Returns with itemized deductions	
Classified by size of adjusted gross income 3.3	classified by martial status	2.
Definition	Time series, 1989-1993	
Tax generated	Tax penalty	
Classified by:	(See also Predetermined estimated tax penalty)	
Each rate at which tax was computed	Definition pg	12
Marginal tax rate	Time series, 1989-1993	
Tax generated at specified rate		
Definition pg 121	Tax preparation fee	
Reported on returns with modified	(See Miscellaneous itemized deductions)	
taxable income	Definition	12
	Reported on returns with itemized deductions	
Tax items	Reported on retains with itemized deductions	-
(See also specific type)		
Classified by:	Tax rates	
Accumulated size of adjusted gross income 1.1	(See Tax generated)	
	•	

Tax withheld	Taxable IRA		
(See Income tax withheld)	(See Individual retirement arrangement (IRA) taxable distributions)		
Tax-exempt interest	distributions)		
Classified by:	Taxable pensions and annuities		
Marital status	(See Pensions and annuities)		
Size of adjusted gross income	Time series, 1989-1993		
Definition	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Reported on:	Taxable returns		
Electronically filed returns	(See also Nontaxable returns)		
Form 1040A returns	Classified by:		
Form 1040PC returns	Size of adjusted gross income 1.1, 1.2, 1.4, 2.3, 3.3		
Returns with itemized deductions	Definition		
Classified by marital status	Reported on:		
Time series, 1989-1993	Electronically filed returns		
Time series, 1767-1773	Form 1040A returns		
Taxable income	Form 1040EZ returns		
Classified by:	Form 1040PC returns 1.8		
Accumulated size of adjusted gross income 1.1	Returns with itemized deductions		
Marital status	Returns with itemized deductions		
Size of adjusted gross income 1.4	Taxable social security		
1979 income concept B	Time series, 1989-1993		
Marital status	Time series, 1767-1773		
Tax generated at specified rate	Taxes paid deduction		
Definition pg 123	Classified by marital status		
Reported on:	Definition pg 123		
Electronically filed returns	Reported on:		
Form 1040A returns	Electronically filed returns		
Form 1040EZ returns 1.5	Forms 1040PC returns		
Form 1040PC returns 1.8	Returns with itemized deductions		
Returns with modified taxable income	Classified by marital status		
Returns with itemized deductions	Type of taxes paid deduction		
Classified by marital status	Type of taxes paid deduction		
Time series, 1989-1993	Total credits		
Time series, 1989-1993	(See also Tax credits and Total tax credits)		
Taxable interest received	Time series, 1989-1993		
	Time series, 1989-1993		
Classified by: Marital status	Total income		
Size of adjusted gross income	Definition		
	Reported on Form 1040A returns		
1979 income concept	Reported on Form 1040A fettins		
Definition pg 123	Total income not gain less less		
Reported on:	Total income, net gain less loss Time series, 1989-1993		
Electronically filed returns 1.7	Time series, 1989-1993A		
Form 1040A returns 1.6	Total in some tan		
Form 1040PC returns 1.5	Total income tax		
Form 1040PC returns 1.8	As percentage of adjusted gross income		
Returns with itemized deductions	Type of tax computation		
Classified by martial status	Average 1.1		
Time series, 1989-1993	Type of tax computation		
	Each rate at which tax was computed		
	Marital status		

Number of exemptions	Total standard deduction
Size of adjusted gross income 1.2, 2.1, 3.3	(See Standard deduction)
1979 income concept B	Time series, 1989-1993
Type of exemption 2.3	
Definition	Total statutory adjustments
Reported on:	(See Statutory adjustments)
Electronically filed returns	Time series, 1989-1993
Form 1040PC returns	
Returns with earned income credit	Total tax credits
Returns with itemized deductions	(See Tax credits)
Classified by marital status	Definition pg 124
Returns with modified taxable income	
	Total tax liability
Total itemized deductions	(See Tax liability)
Classified by:	Definition pg 124
Marital status 1.3	
Size of adjusted gross income	Type of tax computation
Marital status	Classified by size of adjusted gross income 3.1
1979 income concept B	Definition pg 125
Definition pg 124	Dominion
Reported on:	
Florence in the Glories and	
Electronically filed returns	I III III III III III III III III III
Form 1040PC returns 1.8	U
	U
Form 1040PC returns	Unemployment compensation
Form 1040PC returns	Unemployment compensation Classified by:
Form 1040PC returns	Unemployment compensation Classified by: Marital status
Form 1040PC returns	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions (See Miscellaneous itemized deductions) Total payments	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions (See Miscellaneous itemized deductions)	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions (See Miscellaneous itemized deductions) Total payments Time series, 1989-1993 A	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions (See Miscellaneous itemized deductions) Total payments Time series, 1989-1993 A Total rent and royalty income or loss	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions (See Miscellaneous itemized deductions) Total payments Time series, 1989-1993 A	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions (See Miscellaneous itemized deductions) Total payments Time series, 1989-1993 A Total rent and royalty income or loss	Unemployment compensation Classified by: Marital status
Form 1040PC returns 1.8 Returns with itemized deductions 2.1 Classified by marital status 2.2 Limitation reported on: Returns with itemized deductions 2.1 Classified by marital status 2.2 Time series, 1989-1993 A Type of deduction 2.1 Total miscellaneous deductions (See Miscellaneous itemized deductions) Total payments Time series, 1989-1993 A Total rent and royalty income or loss	Unemployment compensation Classified by: Marital status







